

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On July 16, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Objection to Motion by Affinia Canada Corp., EFT for Reconsideration of Order Reducing Claim (Docket No. 13927) [a copy of which is attached hereto as Exhibit D]
- 2) Notice of Presentment of Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10718 (Equistar Chemicals, LP) (Docket No. 13928) [a copy of which is attached hereto as Exhibit E]
- 3) Amended Notice of Presentment of Joint Stipulation and Agreed Order Resolving Debtors' Objection to Notice of Cure Claim of Bank of America, N.A. with Respect to Post-Petition Amounts Sought Pursuant to Certain Leases By and Between Bank of America, N.A. and Delphi Automotive Systems Human Resources, LLC (Docket No. 13930) [a copy of which is attached hereto as Exhibit F]

On July 16, 2008, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 4) Debtors' Objection to Motion by Affinia Canada Corp., EFT for Reconsideration of Order Reducing Claim (Docket No. 13927) [a copy of which is attached hereto as Exhibit D]

On July 16, 2008, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 5) Notice of Presentment of Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10718 (Equistar Chemicals, LP) (Docket No. 13928) [a copy of which is attached hereto as Exhibit E]

On July 16, 2008, I caused to be served the document listed below upon the party listed on Exhibit I hereto via overnight mail:

- 6) Amended Notice of Presentment of Joint Stipulation and Agreed Order Resolving Debtors' Objection to Notice of Cure Claim of Bank of America, N.A. with Respect to Post-Petition Amounts Sought Pursuant to Certain Leases By and Between Bank of America, N.A. and Delphi Automotive Systems Human Resources, LLC (Docket No. 13930) [a copy of which is attached hereto as Exhibit F]

Dated: July 18, 2008

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 18th day of July, 2008, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ L. Maree Sanders

Commission Expires: 10/1/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	Creditor Committee Member

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		EI Segundo	CA	90245	310-823-9000	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	Special Labor Counsel

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	daniel.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrrough@jefferies.com richard.duker@jpmorgan.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	susan.atkins@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		EI Segundo	CA	90245	310-823-9000	sbetance@kcclic.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger@mesirowfinanci al.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	jmoldovan@morrisoncohen. com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	william.dornbos@oag.state. ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	david.resnick@us.rothschild .com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke@spencerfane.com cp@stevenslee.com cs@stevenslee.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500		Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	jeff.tanenbaum@weil.com martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000		Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	idizengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewellings, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewellings	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrcf.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	jorenstein@aoblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	sean@blbolaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	wallace@blbglaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	jtaylor@binghamchale.com wmosby@binghamchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Blank Rome LLP	Marc E. Richards	The Chrylser Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibraacoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	2700 First Indiana Plz	135 N Pennsylvania St	Indianapolis	IN	46204		317-684-5000	mtrentadue@boselaw.com cdeletorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Delphi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	jonathan.greenberg@BASF.COM	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	rusadi@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson@calfee.com	Counsel to Brush Engineered materials
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	iwieler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	mlee@contrariancapital.com stanton@contrariancapital.co wraine@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nisshinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidpmartin@erisacase.com davidpmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJT Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	iguerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	janice.grubin@dbr.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jhemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmadelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Dykema Gossett PLLC	Brendan G Best Esq	39577 Woodward Ave Ste 300		Bloomfield Hills	MI	48304		248-203-0523	bbest@dykema.com	Attorneys for Tremond City Barrel Fill PRP Group; Counsel for Federal Screw
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	mbusenkell@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	ddragich@foley.com	Counsel to Intermet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	isimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	ftrikkers@rikkerlaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Counsel to Southwest Research Institute
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbersegalla.com	Attorneys for Mastec Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehl sack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehsack@gkllaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebble@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net idyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	timothy.mehok@hellerehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	sgross@hodgsonruss.com	Counsel to Hexcel Corporation, Co-Counsel for Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	edolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	elizabeth.flanagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffrey.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201			heather@inplaytechnologies.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sfriedman@jonesday.com	Counsel to WL Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kayescholar.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com clauenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	gotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	imagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	siennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ileeve@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etkin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	ilanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
Mayer Brown	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	John J. Salmas								isalmas@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	lsalzman@mccarthy.ca	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jmsullivan@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com amccollough@mcquirewoods.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000		Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	John H Maddock III, Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	jmaddock@mcquirewoods.com dblanks@mcquirewoods.com	Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emevers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rrosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	jdonahue@mihertitage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milesstockbridge.com	Counsel to Computer Patent Annuites Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Elay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	sarb@millerjohnson.com wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greeni@millercanfield.com	Counsel to Wells Operating Partnership, LP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	pjricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	mdallago@morisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nlsg.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland@nrel.gov	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employe's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employe's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employe's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@aq.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	iguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	rwyron@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszjlaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	rfeinstein@pszjlaw.com lscharf@pszjlaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhouse Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhhouse@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com ibrass@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccollm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	aaronson@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Linda J. Casey	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rip@pbangd.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	ismairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	jpk@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	andrew.herenstein@quadranglergroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	patrick.bartels@quadranglergroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady Streich Lang LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rprange@quarles.com	Counsel for Flambeau Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	ishickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	icrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Riemer & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	mscott@riemerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	holly@regencap.com	Riverside Claims LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	amatheus@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	ggregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600	tslome@rsmllp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Boswick	230 Park Avenue		New York	NY	10169		212-818-9200	pboswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	sandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Zabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to Le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sills, Cummins Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@silscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummins Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	jzackin@silscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummins Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@silscummis.com skimmelman@silscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Simon, Stella & Zingas, PC	Stephen P. Stella	422 W Congress Ste 400		Detroit	MI	48226		313-962-6400 X225	attorneysstella@sszpc.com	Counsel to Motor City Electric
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire Sanders & Dempsey	G Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114-1304		216-479-8500	cmeyer@ssd.com	Counsel for the City of Dayton, Ohio
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jbaumann@steeltechnologie.s.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	rkidd@srgm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jposta@sternslaw.com ispcf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonoli Canada Ltd.; VJ Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmhecker.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L.Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard@stites.com lcourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Taft, Stettinius & Hollister LLP	Richard L .Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	forstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris@timken.com	Representative for Timken Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	mcolabianchi@thelen.com	Counsel to Oki Semiconductor Company
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rheett.cambell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2226	dquaid@tclfaw.com efiledocketgroup@fagelhaber.com	Counsel for Penn Aluminum International Inc
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	ephilips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
TI Group Automotive Sysyms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	iwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	hzamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	david.lemke@walleralaw.com robert.welhoefer@walleralaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoefer, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	robert.welhoefer@walleralaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	gkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Counsel for Pamela Geller
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017	212-826-8800	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151	248-723-0396	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339	678-384-7000	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
King & Spalding, LLP	Bill Dimos	1185 Avenue of the Americas		New York	NY	10036	212-556-2100	Counsel to KPMG LLP
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201	214-880-0089	Counsel to Dallas County and Tarrant County
Lord, Bissell & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603	312-443-0370	Counsel to Methode Electronics, Inc.
Lord, Bissell & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603	312-443-1832	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissell & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-947-8304	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lord, Bissell & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104	415-362-7500	Counsel to Alps Automotive, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202	410-385-3418	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
Garvey Schubert Barer	Roberto Carrillo	100 Wall St 20th Fl		New York	NY	10005	212-965-4511	Attorney's for Tecnomec S.r.l.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402	336-574-8058	Counsel to Armacell

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL Ross & Co., LLC
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423		
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391	602-229-5200	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102	973-621-3200	Counsel to Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; General Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	Attorneys for Sanders Lead Co., Inc.
Thaler & Gertler LLP	Andrew M. Thaler Esq	90 Merrick Ave Ste 400		East Meadow	NY	11554	516-228-3533	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022	212-603-2000	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Streleow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekwall & Strok, LLP	Lei Lei Wang Ekwall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for Delphi Corporation, *et al.*
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Neil Berger (NB-3599)
Howard P. Magaliff (HPM-2189)
Lara R. Sheikh (LS-0879)

Hearing Date: July 23, 2008
Hearing time: 10:00 AM

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re: :
: Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, *et al.* :
: Debtors. :
:-----x

**DEBTORS' OBJECTION TO MOTION BY AFFINIA CANADA
CORP., EFT FOR RECONSIDERATION OF ORDER REDUCING CLAIM**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this objection (the "Objection") to the motion (the "Reconsideration Motion) by Affinia Canada Corp., EFT ("Affinia") for reconsideration of the Court's January 25, 2008 Order (the "Order") reducing claim number 11099 (the "Claim") pursuant to section 502(j) of the United States Bankruptcy Code (the "Bankruptcy Code"), Rule 60 of the Federal Rules of Civil Procedure (the "Federal Rules"), made applicable herein by Rule 9024 of the Federal Rules of Bankruptcy

Procedure (the “Bankruptcy Rules”), and Bankruptcy Rule 3008. In support of this Objection, the Debtors respectfully state:

Preliminary Statement

1. Affinia lacks standing to seek reconsideration of the Order because it assigned the Claim to SPCP Group, L.L.C. (“SPCP”) on July 30, 2007 pursuant to a Notice of Assignment of Claim (the “Notice of Assignment”) (Docket No. 9215) five months before the Debtors objected to the Claim on December 21, 2007 (the “Claim Objection”). The Notice of Assignment that was filed to evidence the assignment of the Claim directed that the Claim Objection and all other notices regarding the Claim be served upon SPCP – which is precisely how notice of the Claim Objection was provided.

2. Even if Affinia had standing to seek reconsideration of the Order, it has failed to establish “excusable neglect” as required by Bankruptcy Rules 3008 and 9024, and it has similarly failed to establish that reconsideration would be appropriate “according to the equities of the case,” as required by Bankruptcy Code section 502(j).

3. The Reconsideration Motion is based upon Affinia’s infirm assertions that (a) it did not receive adequate notice of the Debtors’ December 21, 2007 Claim Objection either because (i) the Debtors served the Claim Objection upon SPCP, the holder/assignee of the claim, rather than Affinia, or (ii) Affinia failed to recognize that the Claim Objection affected Affinia’s interest; and (b) Affinia did not have reason to believe that there would be any objection to the Claim because it had provided information to the Debtors concerning the Claim as part of communications which ended on October 22, 2007 without agreement.

4. Having acknowledged receipt of service of the Claim Objection before the deadline to respond, Affinia has not and cannot establish any legal, factual or

equitable basis to warrant reconsideration of the Order. Moreover, Affinia fails to address its lack of standing to seek reconsideration. The Reconsideration Motion should be denied.

Procedural History Regarding the Claim

5. Affinia filed the Claim on July 7, 2006 and asserted an unsecured, non-priority claim against Delphi Corporation in the amount of \$173,734.07.

6. On July 30, 2007, Affinia transferred the Claim to SPCP as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD, pursuant to the Notice of Assignment, which was signed by Charles H. Mendeljian, VP Customer Financial Services for Affinia ("Mendeljian"), a copy of which is annexed hereto as Exhibit "1." The Notice of Assignment provides that "[i]f no objection is timely received by the court, the transferee [SPCP] will be substituted as the original claimant without further order of the court." No objection was docketed in response to the Notice of Assignment, and SPCP was substituted for Affinia as the Claimant pursuant to the Notice of Assignment and Bankruptcy Rule 3001(e)(2).

7. When Affinia assigned the Claim to SPCP, Affinia expressly waived its right to receive notice of the Claim Objection and directed the Debtors to give notice to SPCP concerning the Claim. Exhibit "A" to the Notice of Assignment (the "Evidence of Transfer"), signed by Mr. Mendeljian provides, in relevant part, that

"[a]ssignor [Affinia] further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices related to the Assigned Claim, and all payments or distributions of money or property in respect of the claim, shall be delivered or made to the Assignee [SPCP]."

8. Moreover, although SPCP and Affinia acknowledge receipt of the Claim Objection, neither of them filed a response to it. See Affidavit of Charles H.

Mendeljian (“Mendeljian Aff.”) ¶19, annexed to the Motion to Reconsider. The Reconsideration Motion was filed nearly four months after the Claim Objection was filed, served and received by SPCP and Affinia.

9. On December 21, 2007, the Debtors filed their Twenty-Fourth Omnibus Claims Objection (Docket No. 11588).

10. Also on December 21, 2007, the Debtors’ claims agent, Kurzman Carson Consulting LLC (“KCC”), served the Claim Objection (without exhibits), the Personalized Notice¹, and the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (i) Dates for Hearings Regarding Objections to Claims and (ii) Certain Notices and Procedures Governing Objections to Claims, entered December 7, 2006 (Docket No. 6089) (the “Claims Objection Procedures Order”) upon SPCP, by first class mail to the attention of Brian A. Jarman at the following address, which was contained in the Notice of Assignment:

SPCP Group LLC as agent for
Silver Point Capital Fund LP
and Silver Point Capital Off-
shore Fund LTD
Two Greenwich Plz 1st Fl
Greenwich, CT 06830

11. KCC also served a copy of the Claim Objection (without exhibits), the Personalized Notice, and the Claims Objection Procedures Order by first-class mail upon Goodwin Procter, counsel of record for SPCP.

12. On January 15, 2008, KCC filed with this Court its Affidavit of Service by mail for the Claim Objection and the Personalized Notice (Docket No. 12029) (the “Affidavit of Service”). A copy of the Affidavit of Service is attached hereto as

¹ The Personalized Notice provides, at p. 3: “If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com.”

Exhibit "2." Exhibit "J," p. 196 of the KCC Affidavit of Service confirms that KCC caused the Claim Objection to be served on SPCP and its counsel.

13. Affinia admits that Mr. Mendeljian received copies of pleadings and other notices filed in the Debtors' cases and that he "reviewed those documents immediately to determine whether any of those pleadings related to Affinia and its claims." *See* Mendeljian Aff. ¶ 19. Significantly, Affinia also admits that a copy of the Claim Objection was e-mailed to Affinia by SPCP on January 16, 2008 – two days prior to the deadline to respond to the Claim Objection. *See* Mendeljian Aff. ¶ 8. Although Affinia alleges that Mr. Mendeljian was traveling at the time and did not receive the e-mail until shortly after the January 18, 2008 response deadline. Mendeljian Aff. ¶ 20, it fails to explain how or why Mr. Mendeljian did not receive or review the Claim Objection when it was filed a month earlier.

14. On January 25, 2008, this Court entered its Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claims Subject to Modification That Are Subject to Prior Order Identified in Twenty-Fourth Omnibus Claims Objection (Docket No. 12363).

15. The Order reduced the Claim from an unsecured claim of \$173,734.07 against Delphi Corporation to a claim of \$44,511.79 against DAS LLC, of which (i) \$10,000 is a reclamation claim and (ii) \$34,511.79 is an unsecured, non-priority claim.

16. Notice of Entry of the Order was served upon SPCP on February 6, 2008 (Docket No. 12748).

17. On April 4, 2008 -- 10 weeks after the Order was entered -- Affinia filed its Motion to Reconsider.

Argument

A. Affinia Lacks Standing to Seek Reconsideration of the Order

18. The Reconsideration Motion should be denied based upon the indisputable facts that: (i) Affinia assigned the Claim to SPCP; (ii) the Debtors complied with the service instructions contained in the Notice of Assignment; and (iii) Affinia lacks standing to seek reconsideration.

19. Parties to a claims proceeding are entitled to rely upon the address and notice information provided by a claimant in its proof of claim and notices regarding that claim. This is especially true in this case, where the Debtors have had to examine more than 16,800 proofs of claim and numerous claims transfers.

20. Affinia sold its claim and identified SPCP as the sole party to receive Notices regarding the Claim. The Debtors complied with Affinia's directions, as stated in the Notice of Assignment, and served SPCP with the Claim Objection.

21. Consequently, Affinia was not deprived of any due process or other right to be served or heard regarding the Claim Objection.

(i) Affinia Substituted SPCP As the Party Entitled to Notices Related to the Claim

22. Bankruptcy Rule 3001(e)(2) governs the transfer of claims, and provides that, with exceptions not applicable here, upon transfer of a claim the transferee must submit a notice of transfer to the Clerk to effectuate a transfer. The notice must include information about the transferor, the transferee, evidence of the transfer, and the location where future notice regarding the claim should be sent. If no objection is filed in response to the notice of transfer, the "*transferee shall be substituted for*

the transferor." Bankruptcy Rule 3001(e)(2) (emphasis added). The purpose of filing evidence of the transfer of a claim is to put parties in interest on notice that the original holder of the claim against the estate is no longer an interested party with respect to that claim. *In re Kreisler*, 331 B.R. 364, 376 (Bankr. N.D. Ill. 2005).

23. Moreover, creditors bear the burden of keeping their contact information current, and other parties in the case are entitled to rely upon that information. *In re Barker*, 306 B.R. 339, 348 (Bankr. E.D. Cal. 2004). In *Barker*, a scheduled creditor filed a proof of claim and shortly thereafter sold the claim. Choosing to forego the procedural safeguards of Rule 3001(e), the transferee never filed a notice of transfer with the Court. The claim was paid in full, but the Court later reduced the claim pursuant to Bankruptcy Code section 502(j) and Bankruptcy Rule 3008. Notice of the hearing on the claim reduction was sent to the original claim holder. Neither the original claim holder nor the transferee opposed the request for the reduction or attended the hearing thereon.

24. After the claim was reduced, the transferee filed a motion to reconsider the order reducing the claim. The Court denied the motion to reconsider and held that "due process requirements were satisfied when notice of the reconsideration of the claim was sent to Conseco [the original claim holder] at the address on the proof of claim." *In re Barker*, 306 B.R. at 348. The Court reasoned that "[p]arties in claims proceedings are entitled to rely on the address provided by the claimant on a proof of claim and that requirements of due process are satisfied by mailing notice to such address." *Id.*, citing *DeVore v. Marshack (In re Devore)*, 223 B.R. 193, 196-97 (9th Cir. BAP 1998).

25. The Court further held: "one risk of not complying with Rule 3001(e)(2) and thereby changing ownership records on a filed proof of claim is that the

transferee of the filed claim, in effect, appoints the transferor as its agent for receipt of notice of claim objections." *In re Barker*, 306 B.R. at 348.

26. Here, much like *Barker*, the Debtors gave notice to the party to whom Affinia directed that notice be given. SPCP filed its Notice of Assignment with the attached Evidence of Transfer signed by Affinia. In the Evidence of Transfer, Affinia directed that all further notices with respect to the Claim be delivered or made to SPCP, and the Debtors complied with that direction. *See, Exhibit "1."* Thus, Affinia waived its right to future notices regarding the Claim and there is no due process violation warranting reconsideration.

(ii) The Sale of the Claim by Affinia to SPCP Divested Affinia of Standing Concerning the Claim

27. Affinia is not a "party in interest" with standing to seek relief regarding the Claim. A party in interest is one with a direct pecuniary or legal interest in the debtor, not a derivative claim, because standing cannot be established by asserting the right of another creditor. Here, Affinia holds no direct claim against the Debtors. Rather, it asserts a right held by SPCP, and it does not have standing as a party in interest.

28. In bankruptcy, any "party in interest" may be heard on any issue in a Chapter 11 case. 11 U.S.C. § 1109(b). While the term is not defined by the Bankruptcy Code, section 1109 provides that party in interest "includ[es] the debtor, the trustee, a creditors' committee, an equity security holders' committee, a creditor, an equity security holder, or any indenture trustee." 11 U.S.C. § 1109(b). The common link between the entities listed is that they each have a "direct financial stake in the outcome of the case." *In re Ionosphere Clubs, Inc.*, 208 B.R. 812, 814 (S.D.N.Y. 1997) (emphasis

added), citing, Lawrence P. King et al., *Collier on Bankruptcy* ¶ 1109.01 (15th ed. Rev. 1997).

29. Recently, the Court of Appeals for the Second Circuit cautioned that while section 1109 includes a “somewhat greater breadth” of parties, it does not extend standing to parties with too great a “degree of separation from the primary parties in a bankruptcy.” *In re Refco Inc.* (“In re Refco”), 505 F.3d 109, 117 (2d Cir. 2007); see also, *In re Hutchinson*, 5 F.3d 750, 756 (4th Cir. 1993) (standing is conferred upon “all persons whose pecuniary interests are directly affected by the bankruptcy proceedings”). Circumscribing the reach of section 1109, *In re Refco* reaffirmed the principle in *In re Comcoach*, 698 F.2d 571 (2d Cir. 1983), that “party in interest standing under § 1109(b) does not arise if a party seeks to assert some right that is purely derivative of another party’s rights in the bankruptcy proceeding.” *In re Refco*, 505 F.3d at 117 n.10.

30. In the instant matter, Affinia lacks standing as a party in interest because it divested itself of its direct claim against the Debtors when it transferred its claim to SPCP and listed SPCP as the sole contact for the Claim. The attached Notice of Assignment expressly confirms that Affinia “hereby unconditionally and irrevocably sells, transfers and assigns to . . . [SPCP] . . . all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with” the Claim.

31. Affinia seeks to expand the “degree of separation from the primary parties in a bankruptcy” that the Court of Appeals for the Second Circuit specifically circumscribed. *In re Refco Inc.*, 505 F.3d at 117. Nowhere in the Notice of Assignment or Evidence of Transfer is there any indication that Affinia retained any rights concerning the Claim. In fact, the Notice of Assignment expressly assigns all notice and causes of

action to SPCP. As a result, Affinia retained no interest in the Claim and it is not a party in interest with standing to object to the modification of the Claim.

32. The fact that SPCP and Affinia may have had a separate agreement that may have granted Affinia the right, or even an obligation, to respond to the Claim Objection is irrelevant to the Court's determination of the Reconsideration Motion. *See In re Barker*, 306 B.R. at 351 (the existence of a contractual right between two creditors does not affect the rights of the debtor); *In re Northwest*, No. 05-17930, 2007 WL 498285 at * 2 (Bankr. S.D.N.Y. Feb. 9, 2007) (recognizing a Bankruptcy Court's limited role regarding to adjudication of disputes related to transfers of claims and finding that a dispute over ownership of a claim is a contractual issue that does not involve bankruptcy issues); *In re Lynn*, 285 B.R. 858, 861-62 (Bankr. S.D.N.Y. 2002) (Bankruptcy Rule 3001(e) limits the Court's role to the adjudication of disputes regarding the transfer of claims).

33. The Debtors were not a party to any agreement between Affinia and SPCP. Furthermore, the Notice of Assignment could have, but did not, require notice to be provided to Affinia. The Debtors caused SPCP to be served with the Claim Objection in accordance with the instructions contained in the Notice of Assignment, as endorsed by Affinia, and the Debtors should not bear the burden of Affinia's (or SPCP's) failure to stay apprised of the status of the Claim.

34. Allowing Affinia, a party with no direct pecuniary or legal interest in the Debtors on account of the Claim, to assert an argument that might be asserted by SPCP would be "extremely unfair to the debtor[]" and "force [it] to negotiate not only with the legal representatives of creditors, but also with any interested holders of a creditor." *In re Refco, Inc.*, 505 F.3d at 119.

35. Even if the Court were to determine that Affinia was entitled to notice of the Claim Objection, Affinia has not met its burden to establish a basis for reconsideration of the Order.

B. Affinia Has Failed to Establish Excusable Neglect

36. Affinia was not entitled to notice of the Claim Objection and it lacks standing to seek reconsideration of the Order. Nonetheless, Affinia attempts, but has not and cannot establish “excusable neglect” as a ground for reconsideration of the Order.² As this Court has previously observed in this case, there is some variation in the case law in the Second Circuit as to whether the proper standard for a motion to reconsider is the three-factor analysis set forth in *American Alliance Insurance Co., Ltd. v. Eagle Insurance Co.*, 92 F.3d 57 (2d Cir. 1996) (“*American Alliance*”) under § 502(j) of the Bankruptcy Code and Bankruptcy Rule 3008, or the four-factor analysis set forth in *Pioneer Investment Services Co. v. Brunswick Associates Limited Partnership*, 507 U.S. 380 (1993) (“*Pioneer*”) under Bankruptcy Rule 9024, which incorporates Federal Rule 60(b) for reconsideration of judgments. See, Transcript of Hearing, Feb. 14, 2007, at 25:22-24 (Docket No. 7446). Nonetheless, Affinia has failed to establish “excusable neglect” or any “equitable basis” for having the Order reconsidered under either standard.

(i) Reconsideration of the Order is Not Warranted Under the *American Alliance* Standard

37. Affinia has not and cannot satisfy its burden of establishing “excusable neglect” under the standard articulated in *American Alliance*. In *American Alliance*, the Second Circuit identified three factors to be considered when determining

² While the Debtors submit that the Reconsideration Motion should be denied based upon Affinia’s lack of standing alone, to the extent the Court defers consideration of the issue Affinia’s standing, this Objection addresses the absence of excusable neglect.

whether excusable neglect may be found: "(1) whether the default was willful; (2) whether the defendant has a meritorious defense; and (3) the level of prejudice that may occur to the non-defaulting party if relief is granted." *American Alliance*, 92 F.3d at 59.

a. Affinia's Default was "Willful"

38. The first factor in the Second Circuit test is whether the default on the part of the movant was willful. Willfulness does not require bad faith or wrongful conduct. *In re Gucci America, Inc.*, 158 F.3d 631, 635 (2d Cir. 1998). Instead it may be sufficient that the movant knew that the action was pending and failed to respond. *Id.* As Judge Gonzalez noted in *In re Enron, Inc.*, 325 B.R. 114, 118 (Bankr. S.D.N.Y. 2005), "[d]efaults that are caused by negligence may be excusable, while defaults that occur as a result of deliberate conduct are not excusable."

39. Affinia had actual knowledge of the Claim Objection before its objection deadline expired. Recognizing this negative factor, Affinia asserts that it did not have sufficient time to timely respond. In making the argument, however, Affinia fails to address the fact that it directed the Debtors to provide all notices related to the Claim to SPCP. Affinia could have, but did not request that notices also be mailed to Affinia.

40. Apparently to ensure that it would receive notice of pleadings related to the Claim, Affinia admits that it monitored pleadings filed in the cases. Mendeljian Aff. ¶¶ 8, 19. Affinia also admits that it received an e-mail notice of the Claim Objection from SPCP two days prior to the Claim Objection response deadline. Mendeljian Aff. ¶ 20.

41. Although Affinia asserts that Mr. Mendeljian was traveling and did not receive SPCP's e-mail on the date that it was sent, Mendeljian Aff. ¶ 20, Affinia does

not disclose when Mr. Mendeljian returned from traveling or why Mr. Mendeljian failed to notice the Claim Objection in his admitted review of the pleadings filed in the Debtors' cases between the date that the Claim Objection was filed on December 21, 2007 and the January 25, 2008 hearing date.

42. Furthermore, the Reconsideration Motion fails to provide any explanation for Affinia having waited until April 5, 2008, to file the Reconsideration Motion.

43. Affinia points to communications that it had with the Debtors when they attempted to reconcile the Claim in October 2007. Based upon those communications, Affinia asserts that it did not believe its claim would be subject to objection. However, the facts belie Affinia's argument. The Debtors and Affinia were not in active negotiations regarding the Claim while the Claim Objection was pending. Rather, the Claim Objection was filed on December 21, 2007 – two months after the last communication between the Debtors and Affinia relating to the Claim occurred, and those communications ended without any agreement.

44. The facts presented here warrant a finding that Affinia's conduct was "willful." By signing to the Evidence of Transfer, Affinia made a deliberate choice to waive receipt of service of notices pertaining to the Claim. Furthermore, Affinia concedes that it received notice of the Claim Objection in January 2008, yet it waited until April 2008 to seek relief from the Court. Affinia has provided no evidence of extenuating circumstances that might rise to the level of excusable neglect concerning to its failure to respond to the Claim Objection. Certainly, Affinia's deliberate acts tip the equities of the case decidedly in favor of denial of Affinia's request for reconsideration.

b. Affinia Has Not Established a Meritorious Defense

45. The only evidence that Affinia has provided to support its purported meritorious defense to the Debtors' Claim Objection is a spreadsheet that allegedly demonstrates a reconciliation of outstanding invoices for goods sold to the Debtors. Affinia has not provided copies of invoices or purchase orders to substantiate its alleged reconciliation of outstanding invoices, despite the Debtors' repeated requests. See, Mendeljian Aff. ¶ 14 and e-mails attached as Exhibit "D" to the Motion to Reconsider (which confirm the Debtors' prior requests for copies of invoices and purchase orders). The Debtors submit that an unverified and self-serving reconciliation does not establish a meritorious defense to the Claim Objection.

c. The Debtors Will Be Prejudiced if the Court Grants Reconsideration of the Order

46. The Debtors have had to address more than 16,800 proofs of claim and numerous claim transfers in this case. Granting the relief requested by Affinia would signal an excuse to all other claim holders of their obligation to timely respond to the claim objections and which could undermine the integrity and finality of the entire claims administrative process.

47. Consequently, the Debtors would be prejudiced by the granting of Affinia's Motion to Reconsider. Courts have often looked primarily to concerns about opening the floodgates. *See, e.g., In re Enron Corp.*, 419 F.3d 115, 132 (2d Cir. 2005); *In re Kmart Corp.*, 381 F.3d 709, 714 (7th Cir. 2004); *Enron Creditors Recovery Corp.*, 2007 WL 1705653, at *10-11 (Bankr. S.D.N.Y. June 13, 2007); *In re Dana Corp.*, 2007 WL 1577763, *6 (Bankr. S.D.N.Y. 2007).

48. More than 16,800 proofs of claim that asserted approximately \$34 billion in liquidated amounts plus certain unliquidated amounts were filed in this case.

The Debtors have objected to approximately 13,800 claims that asserted approximately \$10.7 billion (plus additional unliquidated amounts) and this Court has granted relief regarding approximately \$10.3 billion in asserted liquidated claims (plus additional unliquidated claims). Thus, the Debtors have successfully reduced the aggregate amount of Trade and Other Unsecured Claims (as defined by the Plan) below the \$1.45 billion amount set by the Plan.

49. The Claims Objection Procedures Order that the Court entered in these cases contemplates timely responses. SPCP and Affinia had actual knowledge of the Claim Objection before the objection deadline, but neither of them responded to it. Instead Affinia inexplicably waited nearly three months after entry of the Order to file the Reconsideration Motion. Permitting reconsideration under these circumstances could encourage other similarly situated parties to challenge other final orders of the Court and could severely prejudice the Debtors' efforts to emerge from Chapter 11.

(ii) Affinia is Not Eligible for Reconsideration of the Order Modifying its Reclamation Claim Under the *Pioneer* Standard

50. In *Pioneer*, the Supreme Court examined whether a creditor's failure to file a claim by the bar date constituted excusable neglect. The Supreme Court clarified that the determination is an equitable one, and takes into account equitable considerations that include (1) the danger of prejudice to the debtor, (2) the length of the delay and its potential impact on judicial proceedings, (3) the reason for the delay, including whether it was within the reasonable control of the movant, and (4) whether the movant acted in good faith. *Id.* at 395. While *Pioneer* addressed, specifically, late-filed claims, the Supreme Court's analysis has been applied to motions for reconsideration under Federal Rule 60(b). See, e.g., *In re Johansmeyer*, 231 B.R. 467, 470-471 (E.D.N.Y. 1999).

51. The Second Circuit has taken a “hard line” when applying the *Pioneer* factors. *See Midland Cogeneration Venture L.P. v. Enron Corp.*, 419 F.3d 115, 122 (2d Cir. 2005). Recognizing that in a typical case three of the *Pioneer* factors – length of delay, danger of prejudice, and good faith – usually weigh in favor of the party seeking an extension of time, the Second Circuit has held the most important factor is the reason for the delay, including whether it was within the reasonable control of the movant. *See Midland*, 419 F.3d at 122. The Second Circuit has also held that under this approach, the equities will rarely if ever favor a party who does not follow the clear dictates of a Court rule or order, and “where the rule is entirely clear, the Second Circuit continues to expect that a party claiming excusable neglect will, in ordinary course, lose under the *Pioneer* test.” *Midland*, 419 F.3d at 122-123.

52. Applying this analytic framework to the facts presented here, the Motion to Reconsider must be denied. As discussed above, the Claim Objection was properly served in accordance with the service instructions contained in the Notice of Assignment that Affinia and SPCP caused to be filed. SPCP received proper and timely notice of the Claim Objection. Affinia admits that SPCP forwarded a copy of the Claim Objection prior to the objection deadline and that Affinia was aware of the Claim Objection in January 2008. Neither Affinia nor SPCP made any attempt to file an objection or seek an extension of time to do so. Affinia’s assertion that it had no reason to think the Debtors might object to the Claim is undercut by the fact that Affinia regularly monitored the docket for anything that might affect the Claim and that the last communications regarding the Claim occurred two months before the Claim Objection was filed and without any agreement.

53. The ability to timely respond to the Claim Objection rested squarely with SPCP and Affinia. This factor, together with the other factors described

above, raise serious questions concerning the good faith, or lack thereof, surrounding Affinia's conduct.

54. The Reconsideration Motion fails under the *Pioneer* standard.

Conclusion

55. Affinia lacks standing to seek reconsideration of the Order. Moreover, Affinia has failed to demonstrate that reconsideration is warranted under any standard. Relief under either Rule 60(b) or Bankruptcy Code section 502(j) and Bankruptcy Rule 3008 is not available to Affinia. Accordingly, the Reconsideration Motion should be denied.

Memorandum Of Law

56. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

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WHEREFORE the Debtors respectfully request that the Court enter an order (a) denying the Motion to Reconsider and (b) granting them such other and further relief as is just.

Dated: New York, New York
July 16, 2008

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
HOWARD MAGALIFF (HPM-2189)
LARA SHEIKH (LS-0879)
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

B210
(12/04)

UNITED STATES BANKRUPTCY COURT
Southern District of New York

In re: **Delphi Corp.**

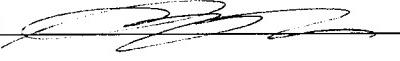
Case No. **05-44481**
(Jointly Administered)
Court ID (Court use only) _____

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001(e)(2), Fed.R.Bankr.P., of the transfer, other than for security, of the claim referenced in this notice.

SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Name of Transferee	Affinia Group, Inc. Name of Transferor
Name and Address where notices to transferee should be sent SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Two Greenwich Plaza, 1 st Floor Greenwich, CT 06830 Attn: Brian A. Jarmain	Court Record Address of the transferor (Court Use Only)
Last Four Digits of Acct. #: _____	Last Four Digits of Acct. #: _____
Transfer Amount: \$ 173,734.07	
Name and Address where transferee payments should be sent (if different from above) SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Two Greenwich Plaza, 1st Floor Greenwich, CT 06830 Attn: Irene Wu	Name and Current Address of transferor Affinia Group, Inc. 1101 Technology Drive #100 Ann Arbor, MI 4810 Attn: Steven Keller Attn: Chuck Mendeljian
Phone: 203-542-4061 203-542-4161	Phone: (734) 827-5430; 734-827-5411
Last Four Digits of Acct #: _____	Last Four Digits of Acct #: _____
Proof of Claim #11099 Date Claim Filed: 7/26/06	

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 

Date: July 30, 2007

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

~~DEADLINE TO OBJECT TO TRANSFER~~

The transferor of claim named above is advised that this Notice of transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT



**EXHIBIT A TO
ASSIGNMENT OF CLAIM**

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **AFFINIA GROUP, INC.** ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., ("Assignee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, claims in the aggregate amount of \$173,734.07 (the "Assigned Claim"), against Delphi Corporation ("Debtor"), the debtor-in-possession in Case No. 05-44481 (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on January 19, 2007.

AFFINIA GROUP, INC.

By: 

Name of person signing CHARLES H. MENDELJIAN
Title of person signing V.P CUSTOMER FINANCIAL
SERVICES

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>Delphi Corporation</u>	Case Number <u>05-44481</u>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Affinia Canada Corp Eft</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: Affinia Canada Corp Eft Frmly Brake Parts Canada Inc 6601a Goreway Dr Mississauga ON L4V 1V6 Canada c/o AFFINIA GROUP INC ATTN: C. MENDELJIAN 1101 TECHNOLOGY DR #100 ANN ARBOR, MI 48108		
Telephone number: <u>734 827 5411</u>	THIS SPACE IS FOR COURT USE ONLY	
Account or other number by which creditor identifies debtor: <u>32066115, 32066921, 32066999, 320060046,</u> <u>32066391</u>	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred: <u>VARIOUS</u>	3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ <u>173,734.07</u> (unsecured) _____ (secured) _____ (priority) _____	<u>173,734.07</u> (Total)	
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim: <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____	7. Unsecured Priority Claim: <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units-11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).	
Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		
6. Unsecured Nonpriority Claim \$ <u>173,734.07</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. <u>SUMMARY ATTACHED</u>		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>7/7/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>CHARLES H. MENDELJIAN</u> <u>V.P., CUSTOMER FINANCIAL SERVICES</u>	
THIS SPACE IS FOR COURT USE ONLY		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481060410191246005534

CLAIMS PROCESSING CENTER
USBC SDNY

Rec'd 9/6/06 CMH (Ch. mail slot - ret'd b/c vaca)

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
Debtors. : (Jointly Administered)
----- x

AFFIDAVIT OF SERVICE

I, Sheryl Betance, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 21, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1

and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit L hereto via postage pre-paid U.S. mail:

- 11) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 12) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit M]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit L attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 21 of Exhibit L attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit M has been marked so as to demonstrate the manner in which the information listed in

columns 3 through 21 of Exhibit L attached hereto was incorporated into each Personalized Notice.

- 13) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 14) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 15) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit O]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit N attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 24 of Exhibit N attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit O has been marked so as to demonstrate the manner in which the information listed in columns 3 through 24 of Exhibit N attached hereto was incorporated into each Personalized Notice.
- 16) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: January 14, 2008

/s/ Sheryl Betance

Sheryl Betance

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 14th day of January, 2008, by
Sheryl Betance, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY 10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	dонаld.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive 5505 Corporate Drive MSIA		Troy	MI 48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens			Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO 80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA 95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY 10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI 48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY 10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH 45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY 10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY 10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA 90245	310-823-9000	310-823-9133	sbetance@kcclc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambatti	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	mkhambatti@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY 10017	212-808-8366	212-682-5015	lszlezinger@mesirowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA 90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY 10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY 10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY 10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA 90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC 20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC 20005	202-326-4020	202-326-4112	garrick.sandra@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC 20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY 10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY 10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY 10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY 10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY 10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL 60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY 10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY 10022	212-3198500	212-3198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY 10119	212-594-5000	212-967-4258	altoqut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ 7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX 76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY 10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE 19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.co m	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY 10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI 48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO 80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA 95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY 10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY 10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY 10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA 90245	310-823-9000	310-823-9133	sbetance@kcclc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY 10017	212-808-8366	212-682-5015	lszlezinger@mesirowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA 90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY 10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY 10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY 10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA 90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC 20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC 20005	202-326-4020	202-326-4112	efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC 20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY 10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY 10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY 10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY 10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY 10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL 60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY 10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY 10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY 10119	212-594-5000	212-967-4258	altoqut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX 76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY 10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE 19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311		adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	401-751-0604	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	202-887-4288	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	212-872-1002	idizengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewellings, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewellings	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrcf.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	612-349-6996	jorenstein@aoiblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	cgalloway@atsautomation.co m	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	205-226-8799	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	hannah@blbqlaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444	sean@blbqlaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	wallace@blbqlaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invtronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invtronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	jtaylor@binghamchale.com wmosby@binghamchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcowell@bodmanlp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibraacoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	2700 First Indiana Plz	135 N Pennsylvania St	Indianapolis	IN	46204		317-684-5000	317-684-5173	mtrentadue@boselaw.com cdeletorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605 529	0039-035-605 671	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	202-862-2400	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Delphi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	jonathan.greenberg@BASF.COM	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	rusadi@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	216-241-0816	jrobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Elay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C. Conlin, McKenney & Philbrick, P.C.	Scott D. Rosen, Esq. Bruce N. Elliott	100 Pearl Street, 12th Floor 350 South Main Street		Hartford Ann Arbor	CT MI	06103 48104		860-493-2200 734-971-9000	860-727-0361 734-971-9001	srosen@cb-shea.com elliott@cmplaw.com	Counsel to Floyd Manufacturing Co., Inc. Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (203) 629-1977 (230) 862-8231	937-223-8177 937-223-6705	mlee@contrariancapital.com stanton@contrariancapital.com wraine@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womlesy & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402				Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womlesy & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	derrien@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	Paralegal/Counsel to Cornell University
Covington & Burling Cox, Hodgman & Giarmarco, P.C.	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	646-441-9005	sjohnston@cov.com swalsh@chglaw.com	Special Counsel to the Debtor Counsel to Nisshinbo Automotive Corporation
Curtin & Heefner, LLP	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc., SPS Technologies Waterford Company; Greer Stop Nut, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@davpitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	212-916-2940	rbeacher@davpitney.com cchiu@davpitney.com	Counsel to IBJC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	212-652-3863	iguerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	212-248-3141	janice.grubin@dbr.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	mbusenkell@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113				akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	dfreedman@ermantiecher.com	Counsel to Doshi Prettl International, LLC
Ettelman & Hochheimer, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	lnewman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	313-234-2800	ddragich@foley.com	Counsel to Internet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	ftrikkers@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	212-318-3400	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	210-270-7205	mparker@fulbright.com	Counsel to Southwest Research Institute
Garvey Schubert Barer	Roberto Carrillo	100 Wall St 20th Fl		New York	NY	10005		212-965-4511	212-334-1278	rcarrillo@gsblaw.com	Attorney's for Tecnomic S.r.L.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	mmeyers@qsmdlaw.com	Counsel to Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abriliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebbleter@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	212-801-6400	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	713-374-3505	heyvens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc.
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	rclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	212-763-7600	timothy.mehok@hellehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com echarlon@hiscockbarclay.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	jcharlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation; Co Counsel for Yazaki North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	sgross@hodgsonruss.com	Co-Counsel for Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth.flanagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	313-465-7627	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	248-645-1568	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	678-384-7034	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillispie@infineon.com heather@inplaytechnologies.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201					Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sfriedman@jonesday.com	Counsel to WL Ross & Co., LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Riley	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com clauenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	gotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	lmagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	sdabney@kslaw.com bdimos@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	312-861-2200	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		dbrown@klettrooney.com	Counsel to Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwqd.com	Counsel to for Millwood, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	816-960-0041	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Quinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston.bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lord, Bissell & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Counsel to Methode Electronics, Inc.
Lord, Bissell & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	6432	tbrink@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissell & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304		kwalsh@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	jlevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etkin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wardell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030		axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com igtougas@mayerbrownrowe.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc., Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	jtougas@mayerbrownrowe.com	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	973-624-7070	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com amccollough@mcguirewoods.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McColough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	804-775-1061		Counsel to Siemens Energy & Automation, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rrosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miaq@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	jdonahue@miheritage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Elay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	616-988-1748 616-988-1726	sarb@milleronjohnson.com wolford@milleronjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glovsky and Pepeco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	pjricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsg.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	609-777-3055	tracy.richardson@dol.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dgheiman@jonesday.com	Counsel to WL Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	Principal Assistant Attorney General Environmental Enforcement Section c/o Michelle T. Sutter	30 E Broad St 25th Fl		Columbus	OH	43215		614-466-2766	614-752-2441	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	rwyron@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302-652-4400	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	Rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhouse Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	212-336-2222	dwdykhouse@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	arosenberg@paulweiss.com jbrass@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccollm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housner@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	203-259-0251	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	jawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	724-981-1398	rip@pbando.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356		enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	jpk@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knve@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	608-294-4920	rprange@quarles.com	Counsel for Flambeau Inc.
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldber@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Riemer & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	mscott@riemerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com gkaden@ropesgray.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	gkaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	mhirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmllp.com	Counsel to JAE Electronics, Inc. Counsel for Pamela Gellar
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnow & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	agselman@sachnow.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	312-258-5600	egeekie@schiffhardin.com	Counsel to Means Industries
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Zabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel to Le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	jtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton	650 College Rd E		Princeton	NJ	08540		609-227-4600	609-227-4646	vhamilton@sillscummis.com	Counsel to Doosan Infracore America Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	3026528405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fvates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jbaumann@steeltechnologie.s.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	jposta@sternslaw.com jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonelli Canada Ltd.; VJ Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmhecker.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448	502-779-8274	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebono Corporation (North America)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Services, Inc., Etkin Management Services, Inc. and Etkin Real Properties
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhardt.cambell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel to Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hzamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Co-Counsel to Tower Automotive, Inc.
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@walleralaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@walleralaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel to Behr Industries Corp.
Weiland, Golden, Smiley, Wang Ekwall & Strok, LLP	Lei Lei Wang Ekwall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wqlp.com	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz									gkurtz@ny.whitecase.com	
	Gerard Uzzi									guzzi@whitecase.com	
White & Case LLP	Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
	Thomas Lauria		200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Frank Eaton	Wachovia Financial Center								featon@miami.whitecase.com	
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	440-930-8098	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation North America	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017	212-826-8800	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coopany
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coopany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Brendan G Best Esq	39577 Woodward Ave Ste 300		Bloomfield Hills	MI	48304	248-203-0523	Attorneys for Tremond City Barrel Fill PRP Group
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151	248-723-0396	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339	678-384-7000	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional
Lord, Bissell & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202	410-385-3418	Counsel to Computer Patent Annuites Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423		
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102	973-621-3200	Counsel to Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; General Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	Attorneys for Sanders Lead Co., Inc.
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Streleow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smile, Wang Ekwall & Strok, LLP	Lei Lei Wang Ekwall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL Ross & Co., LLC

EXHIBIT D

**Hearing Date And Time: January 25, 2008 at 10:00 a.m.
Response Date And Time: January 18, 2008 at 4:00 p.m.**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
: (Jointly Administered)
Debtors. :
----- x

DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C.
§ 502(b) AND FED. R. BANKR. P. 3007 TO (A) DUPLICATE OR AMENDED CLAIMS, (B)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY
CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS
ASSERTING RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS
SUBJECT TO PRIOR ORDER

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264).

Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") (Docket No. 11386) and the First Amended Disclosure Statement with respect to the Plan (the "Disclosure Statement") (Docket No. 11388). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389).

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso (*cont'd*)

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the

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receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³

Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;⁵ second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and

⁴ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. Under the Delphi-Appaloosa EPCA, the new plan investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007. On October 29, 2007, the Debtors filed a motion requesting this Court's approval of certain proposed amendments to the Delphi-Appaloosa EPCA (Docket No. 10760). In addition, on November 14, 2007, December 3, 2007, and December 5, 2007, the Debtors filed certain additional proposed amendments to the Delphi-Appaloosa EPCA. On December 10, 2007, this Court entered an order granting the motion and approving the proposed amendments (Docket No. 11382).

⁵ As of August 29, 2007, this Court had entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for an order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

⁶ On September 6, 2007, Delphi announced that it had entered into agreements with GM consisting of a Global Settlement Agreement (the "GSA") and a Master Restructuring Agreement (the "MRA"). Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The GSA and MRA were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263. On October 29, November 14, December 3, December 5, and December 10, 2007, the Debtors filed certain proposed amendments to the GSA and MRA. The approval of such amendments will be considered in connection with the confirmation of the Plan.

make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁸ and fifth, devising a workable solution to their current pension situation.⁹

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors'

⁷ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors have sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, their brake hose and catalyst businesses, and their Saltillo, Mexico brake plant business, as well as their manufacturing equipment and test development equipment at the chassis facility in Saginaw, Michigan. The Debtors also received court approval to sell substantially all of the assets used in their interiors and closures businesses (subject to certain cure disputes) and for bid procedures related to the upcoming sale of substantially all assets used in their steering and halfshaft business.

⁸ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments , which will be transitioned as part of the Company's transformation plan: Steering (for which bidding procedures were approved on December 20, 2007) and Automotive Holdings Group. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

⁹ To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

reorganization cases, including GM. Attached as exhibits to the Plan are two agreements, the GSA and the MRA, which provide for a comprehensive settlement with GM. Both agreements are subject to this Court's approval as part of the confirmation process. This Court has scheduled a hearing to consider confirmation of the Plan to commence on January 17, 2008. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets

and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 23 omnibus Claims¹⁰ objections,

¹⁰ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151),

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pursuant to which this Court has disallowed and expunged 9,400 Claims and modified approximately 3,300 Claims. In addition, the hearings with respect to approximately 880 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. Section 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(M), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187), in which the Debtors requested this Court, among other things, to allow the Debtors to continue to implement the

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September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738); November 19, 2007 (Docket No. 10982).

claims objection procedures established in the Claims Objection Procedures Order, notwithstanding the recent amendments to Bankruptcy Rule 3007, which became effective December 1, 2007. On December 20, 2007, the Court entered the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

21. In this Twenty-Fourth Omnibus Claims Objection, the Debtors are objecting to 136 Proofs of Claim, all of which are set forth on Exhibit F hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, as amended December 1, 2007, disallowing and expunging (a) those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) those Claims set forth on Exhibit B hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, and (c) those Claims set forth on Exhibit C hereto because they were untimely filed pursuant to the Bar Date Order.

23. In addition, by this Twenty-Fourth Omnibus Claims Objection the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, as amended December 1, 2007, (a) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit D-1

hereto, (b) revising the asserted amount and/or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit D-2 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, and (c) the asserted amount of the Claim set forth on Exhibit D-3 hereto, which has been modified pursuant to a prior order.

Objections To Claims

G. Duplicate Or Amended Claims

24. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

25. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

26. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

27. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.¹¹ The Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the

¹¹ As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to seek to re-classify these obligations as obligations of another Debtor entity at a later date.

Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 54 below.

28. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Claims Not Reflected On The Debtors' Books And Records

29. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). The Debtors believe that the parties asserting the Books And Records Claims are not creditors of the Debtors.

30. The basis for determining that the Debtors are not liable for the asserted Claim is that the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases.

31. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. 2005) (quoting In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74 (3d Cir. 1992)). Once such an allegation is refuted, "'the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.'" Id.

32. Attached hereto as Exhibit B is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims at a later date on any basis whatsoever.

33. Accordingly, the Debtors (a) object to the Books And Records Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims in their entirety.

I. Untimely Claims

34. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claim"). The Debtors object to the Untimely Claims on the basis that they were not timely filed pursuant to the Bar Date Order. The Untimely Claims are identified on Exhibit C hereto. Accordingly, the Debtors (a) object to the Untimely Claims¹² and (b) seek entry of an order disallowing and expunging the Untimely Claims in their entirety.

J. Claims Subject To Modification

35. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

36. Although in this Twenty-Fourth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit D-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit D-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit D-1 hereto by a change in the applicable

¹² The Untimely Claims listed on Exhibit C hereto were not included as part of the Claims Timeliness Motion.

case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

37. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification are actually owed by any of the Debtors in the amount asserted.

38. Set forth on Exhibit D-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit D-1 reflects the amount, classification, and Debtor asserted in

the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹³ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted in a column titled "Claim As Modified."

39. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit D-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit D-1. Thus, no Claimant listed on Exhibit D-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit D-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit D-1 refers to the Debtor entities by case number and Exhibit E displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-1.

40. The inclusion of the Claims Subject To Modification on Exhibit D-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

41. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for

¹³ The Asserted Claim Amount on Exhibits D-1, D-2, and D-3 reflects only asserted liquidated claims.

the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit D-1.

K. Modified Claims Asserting Reclamation

42. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

43. Set forth on Exhibit D-2 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit D-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

44. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit D-2 and request that

each such Claim be revised to reflect the amount, classification, and Debtor identity listed in the "Claim As Modified" column of Exhibit D-2. Thus, no Claimant listed on Exhibit D-2 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-2, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit D-2 refers to the Debtor entities by case number and Exhibit E displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-2.

45. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit D-2.

L. Claim Subject To Modification That Is Subject To Prior Order

46. In addition, the Debtors have also determined that a certain Claim, which was modified pursuant to a prior order (the "Claim Subject To Modification That Is Subject To Prior Order"), states the incorrect amount. Although in this Twenty-Fourth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claim Subject To Modification That Is Subject To Prior Order, the Debtors have determined, based on an initial review, that their liability with respect to such Claim does not exceed the dollar amount set forth on Exhibit D-3 hereto. The bases for placing a Claim in the Claim Subject To Modification That Is Subject

To Prior Order category of objection is the asserted Claim does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases. Thus, the Debtors seek to convert the amount of such Claim Subject To Modification That Is Subject To Prior Order to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records.

47. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the Claim asserted in such Claim Subject To Modification That Is Subject To Prior Order is owed by any of the Debtors in the amount asserted.

48. Set forth on Exhibit D-3 hereto is the Claim Subject To Modification That Is Subject To Prior Order that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount different from the amount asserted by the Claimant. For such Claim Subject To Modification That Is Subject To Prior Order, Exhibit D-3 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed," and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

49. The Debtors object to the amount of such Claim Subject To Modification And Subject To Prior Order listed on Exhibit D-3 and request that such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of

Exhibit D-3. Thus, the Claimant listed on Exhibit D-3 would be not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-3, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit D-3, subject to the Debtors' right to further object to such Claim Subject To Modification That Is Subject To Prior Order. For clarity, Exhibit D-3 refers to the Debtor entities by case number and Exhibit E displays the formal name of the two Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-3.

50. The inclusion of the Claim Subject To Modification That Is Subject To Prior Order on Exhibit D-3, however, does not reflect the Debtors' view as to the ultimate validity of the Claim. The Debtors therefore expressly reserve all of their rights to further object to the Claim Subject To Modification That Is Subject To Prior Order at a later date on any basis whatsoever.

51. Accordingly, the Debtors (a) object to the asserted amount and the Debtor entity for such Claim Subject To Modification That Is Subject To Prior Order and (b) seek an order modifying the Claim Subject To Modification That Is Subject To Prior Order to reflect the Modified Total as set forth on Exhibit D-3.

Separate Contested Matters

52. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Fourth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Fourth Omnibus Claims Objection will be deemed to constitute a separate contested matter as

contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Fourth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

53. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Fourth Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Fourth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

54. Responses to the Twenty-Fourth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

M. Filing And Service Of Responses

55. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch

disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 18, 2008.**

N. Contents Of Responses

56. Every Response to this Twenty-Fourth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

O. Timely Response Required

57. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Fourth Omnibus Claims Objection.

58. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Fourth Omnibus Claims Objection and who is served with the Twenty-Fourth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Fourth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

59. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or

partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

60. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Fourth Omnibus Claims Objection Order

61. Service of any order with regard to this Twenty-Fourth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

62. Questions about this Twenty-Fourth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed

to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

63. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

64. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-Fourth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C, is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits D-1, D-2, and D-3 is attached hereto as Exhibit H. Claimants will receive a copy of this Twenty-Fourth Omnibus Claims Objection without Exhibits A through H hereto. Claimants will nonetheless be able to review Exhibits A through H hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

65. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 21, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16735 Date Filed: 10/25/2007 Creditor's Name and Address: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$778,532.62</u> Total: <u>\$778,532.62</u>	Claim Number: 8373 Date Filed: 06/22/2006 Creditor's Name and Address: REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$778,532.62</u> Total: <u>\$778,532.62</u>
Claim Number: 1672 Date Filed: 01/26/2006 Creditor's Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES 30150 TELEGRAPH RD STE 444 BINGHAM FARMS, MI 48025	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$175,000.00</u> Total: <u>\$458,258.00</u>	Claim Number: 16739 Date Filed: 11/06/2007 Creditor's Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$633,258.00</u> Total: <u>\$633,258.00</u>
Claim Number: 2187 Date Filed: 03/06/2006 Creditor's Name and Address: TENNESSEE VALLEY AUTHORITY TVA 400 W SUMMITT HILL DR KNOXVILLE, TN 37902-1401	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$1,268,394.16</u> Total: <u>\$1,268,394.16</u>	Claim Number: 1695 Date Filed: 01/30/2006 Creditor's Name and Address: LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: <u>\$1,268,394.16</u> Priority: Administrative: Unsecured: Total: <u>\$1,268,394.16</u>
Claim Number: 16695 Date Filed: 10/24/2005 Creditor's Name and Address: UNITED STARS INDUSTRIES INC MAYER BROWN ROWE & MAW 190 S LASALLE ST CHICAGO, IL 60603-3441	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority Administrative: Unsecured: <u>\$13,238.61</u> Total: <u>\$13,238.61</u>	Claim Number: 16745 Date Filed: 11/13/2007 Creditor's Name and Address: CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: <u>\$13,238.61</u> Administrative: Unsecured: Total: <u>\$13,238.61</u>

Total Claims to be Expunged: 4
 Total Asserted Amount to be Expunged: \$2,693,423.39

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
2088343 ONTARIO LIMITED 2125 WYECROFT RD OAKVILLE, ON L6L 5L7 CANADA	4769	Secured: Priority: Administrative: Unsecured: <u>\$297,095.72</u> Total: \$297,095.72	05/04/2006	DELPHI CORPORATION (05-44481)
AGFA 200 BALLARDVALE ST WILMINGTON, MA 01887	8719	Secured: Priority: Administrative: Unsecured: <u>\$90,518.74</u> Total: \$90,518.74	06/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ALCOA EXTRUSIONS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	12009	Secured: Priority: Administrative: Unsecured: <u>\$77,872.57</u> Total: \$77,872.57	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBRA A SMITH 1116 BAY HILL DR GIBSONIA, PA 15044	16063	Secured: Priority: Administrative: Unsecured: <u>\$1,157.52</u> Total: \$1,157.52	08/09/2006	DELPHI CORPORATION (05-44481)
EATON YALE LTD 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	10970	Secured: Priority: Administrative: Unsecured: <u>\$14,019.41</u> Total: \$14,019.41	07/26/2006	DELPHI CORPORATION (05-44481)
FEDERAL EXPRESS CORPORATION FILARDI LAW OFFICES LLC 65 TRUMBULL ST 2ND FL NEW HAVEN, CT 06510	15604	Secured: Priority: Administrative: Unsecured: <u>\$1,000.00</u> Total: \$1,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	72	Secured: Priority: \$107,785.70 Administrative: Unsecured: <u>\$107,785.70</u> Total: \$107,785.70	10/22/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	70	Secured: Priority: \$40,364.77 Administrative: Unsecured: <u>\$235,648.50</u> Total: \$276,013.27	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

*UNL denotes an unliquidated claim

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	68	Secured: Priority: \$58,734.92 Administrative: Unsecured: <u>\$120,455.83</u> Total: \$179,190.75	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	69	Secured: Priority: Administrative: Unsecured: <u>\$75,093.37</u> Total: \$75,093.37	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HEALTHPLUS OF MICHIGAN INC 2050 S LINDEN RD FLINT, MI 48532	13453	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	07/31/2006	DELPHI CORPORATION (05-44481)
MOTOR CITY ELECTRIC CO 9440 GRINNELL ST DETROIT, MI 48213-1151	13591	Secured: \$10,487.41 Priority: Administrative: Unsecured: <u>\$10,487.41</u> Total: \$10,487.41	07/31/2006	DELPHI CORPORATION (05-44481)
TRICON INDUSTRIES INC UNGARETTI & HARRIS LLP 3500 THREE FIRST NATIONAL PLZ CHICAGO, IL 60602	8937	Secured: \$627,184.19 Priority: Administrative: Unsecured: <u>\$17,492.82</u> Total: \$644,677.01	07/05/2006	DELPHI CORPORATION (05-44481)

Total: 13 \$1,774,911.47

EXHIBIT C - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ARTHUR ANDERSEN LLP PO BOX 390 ST CHARLES, IL 60174	16748	Secured: Priority: \$29,559.00 Administrative: Unsecured: _____ Total: \$29,559.00	10/15/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 1240 E NINTH ST STE 3001 CLEVELAND, OH 44199	16747	Secured: Priority: \$30,000.00 Administrative: Unsecured: _____ Total: \$30,000.00	11/14/2007	DELPHI CORPORATION (05-44481)

Total: 2

\$59,559.00

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 14280 Date Filed: 07/31/2006 Docketed Total: \$ 13,930.66 Filing Creditor Name and Address: AIRGAS EAST INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087</p>	<p>Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$13,930.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$13,930.66</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,930.66				\$13,930.66	<p>Modified Total: \$12,484.64</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$12,484.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,484.64</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,484.64				\$12,484.64
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$13,930.66																							
			\$13,930.66																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,484.64																							
			\$12,484.64																							
<p>Claim: 14281 Date Filed: 07/31/2006 Docketed Total: \$ 40,160.57 Filing Creditor Name and Address: AIRGAS SOUTH INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087</p>	<p>Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$40,160.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40,160.57</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$40,160.57				\$40,160.57	<p>Modified Total: \$40,160.57</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$40,160.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$40,160.57</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40,160.57				\$40,160.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$40,160.57																							
			\$40,160.57																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$40,160.57																							
			\$40,160.57																							

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 12007 Date Filed: 07/28/2006 Docketed Total: \$ 752,684.74 Filing Creditor Name and Address: ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631</p>	<p>Claim Holder Name and Address</p> <p>ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$484,338.38</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$484,338.38</td> </tr> </tbody> </table> <p>Claim Holder Name and Address</p> <p>SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$268,346.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$268,346.36</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$484,338.38				\$484,338.38	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$268,346.36				\$268,346.36	<p>Docketed Total: \$484,338.38</p> <p>Modified Total: \$8,967.88</p> <p>Docketed Total: \$268,346.36</p> <p>Modified Total: \$268,346.36</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$484,338.38																							
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05-44640	_____	_____	\$268,346.36																							
			\$268,346.36																							
<p>Claim: 1741 Date Filed: 02/01/2006 Docketed Total: \$ 1,669,714.54 Filing Creditor Name and Address: ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF WORCESTER, MA 01615</p>	<p>Claim Holder Name and Address</p> <p>ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF WORCESTER, MA 01615</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$1,669,714.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,669,714.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$1,669,714.54				\$1,669,714.54	<p>Docketed Total: \$1,669,714.54</p> <p>Modified Total: \$1,410,167.30</p> <p>Docketed Total: \$1,669,714.54</p> <p>Modified Total: \$1,410,167.30</p>												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$1,669,714.54																							
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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																
<p>Claim: 12006 Date Filed: 07/28/2006 Docketed Total: \$ 713,498.23 Filing Creditor Name and Address: ALUMAX MILL PRODUCTS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631</p>	<p>Claim Holder Name and Address</p> <p>ALUMAX MILL PRODUCTS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$384,260.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$384,260.21</td> </tr> </tbody> </table> <p>Claim Holder Name and Address</p> <p>SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$329,238.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$329,238.02</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$384,260.21				\$384,260.21	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$329,238.02				\$329,238.02	<p>Modified Total: \$17,288.98</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$17,288.98</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$17,288.98</td> </tr> </tbody> </table> <p>Modified Total: \$329,238.02</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$329,238.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$329,238.02</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$17,288.98				\$17,288.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$329,238.02				\$329,238.02
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05-44640	_____	_____	\$329,238.02																																															
			\$329,238.02																																															
<p>Claim: 8581 Date Filed: 06/26/2006 Docketed Total: \$ 550,087.00 Filing Creditor Name and Address: AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC 535 MADISON AVE 15TH PL NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address</p> <p>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$550,087.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$550,087.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$550,087.00				\$550,087.00	<p>Modified Total: \$470,871.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$470,871.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$470,871.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$470,871.00				\$470,871.00																								
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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 8584 Date Filed: 06/26/2006 Docketed Total: \$ 76,448.98 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$76,448.98</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$76,448.98</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$76,448.98				\$76,448.98	<p>Modified Total: \$75,549.82</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$75,549.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$75,549.82</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$75,549.82				\$75,549.82
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$76,448.98																							
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05-44640	_____	_____	\$75,549.82																							
			\$75,549.82																							
<p>Claim: 206 Date Filed: 10/31/2005 Docketed Total: \$ 27,371.53 Filing Creditor Name and Address: ARBON EQUIP CORP RITE HITE CORP 8900 N ARBOR DR MILWAUKEE, WI 53223</p>	<p>Claim Holder Name and Address ARBON EQUIP CORP RITE HITE CORP 8900 N ARBOR DR MILWAUKEE, WI 53223</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$27,371.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$27,371.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$27,371.53				\$27,371.53	<p>Modified Total: \$13,065.09</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$13,065.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$13,065.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$13,065.09				\$13,065.09
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$27,371.53																							
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05-44640	_____	_____	\$13,065.09																							
			\$13,065.09																							
<p>Claim: 16749 Date Filed: 11/09/2007 Docketed Total: \$ 15,197.55 Filing Creditor Name and Address: ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS 12 WEST 37TH ST 9TH FL NEW YORK, NY 10018</p>	<p>Claim Holder Name and Address ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS 12 WEST 37TH ST 9TH FL NEW YORK, NY 10018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td>_____</td> <td>_____</td> <td>\$15,197.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,197.55</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507	_____	_____	\$15,197.55				\$15,197.55	<p>Modified Total: \$14,600.67</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td>_____</td> <td>_____</td> <td>\$14,600.67</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$14,600.67</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507	_____	_____	\$14,600.67				\$14,600.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507	_____	_____	\$15,197.55																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507	_____	_____	\$14,600.67																							
			\$14,600.67																							

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED				
Claim: 2760 Date Filed: 04/25/2006 Docketed Total: \$ 262,636.04 Filing Creditor Name and Address: ASHLAND INCORPORATED COLLECTION DEPARTMENT DS 3 PO BOX 2219 COLUMBUS, OH 43216	Claim Holder Name and Address ASHLAND INCORPORATED COLLECTION DEPARTMENT DS 3 PO BOX 2219 COLUMBUS, OH 43216	Docketed Total:	\$262,636.04	Modified Total:	\$211,679.07	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44481			\$262,636.04	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44640			\$208,922.21	
		05-44615			\$1,672.00	
		05-44624			\$1,084.86	
						\$211,679.07
Claim: 14058 Date Filed: 07/31/2006 Docketed Total: \$ 34,109.64 Filing Creditor Name and Address: BEHR HELLA THERMOCONTROL GMBH BEHR HELLA HANSASTR 40 LIPPSTADT, 59557 GERMANY	Claim Holder Name and Address BEHR HELLA THERMOCONTROL GMBH BEHR HELLA HANSASTR 40 LIPPSTADT, 59557 GERMANY	Docketed Total:	\$34,109.64	Modified Total:	\$12,336.64	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44481			\$34,109.64	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44640			\$12,336.64	
						\$12,336.64
Claim: 15197 Date Filed: 07/31/2006 Docketed Total: \$ 141,105.88 Filing Creditor Name and Address: BEHR HELLA THERMOCONTROL GMBH HANSASTRAE 40 LIPPSTADT, 59557 GERMANY	Claim Holder Name and Address BEHR HELLA THERMOCONTROL GMBH HANSASTRAE 40 LIPPSTADT, 59557 GERMANY	Docketed Total:	\$141,105.88	Modified Total:	\$62,299.54	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44640			\$141,105.88	
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
		05-44640			\$62,299.54	
						\$62,299.54

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED															
Claim: 2610 Date Filed: 04/11/2006 Docketed Total: \$ 178,955.76 Filing Creditor Name and Address: BUCKHORN INC 55 W TECHNECENTER DR MILFORD, OH 45150-9779	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$178,955.76			Modified Total:	\$21,275.60										
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$178,955.76</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$178,955.76</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$178,955.76				\$178,955.76				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44481			\$178,955.76														
			\$178,955.76														
Claim: 16247 Date Filed: 08/18/2006 Docketed Total: \$ 579,130.61 Filing Creditor Name and Address: C THORREZ INDUSTRIES INC 4909 W MICHIGAN AVE JACKSON, MI 49201	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$579,130.61			Modified Total:	\$567,576.33										
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$579,130.61</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$579,130.61</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$579,130.61				\$579,130.61				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44640			\$579,130.61														
			\$579,130.61														
Claim: 9462 Date Filed: 07/13/2006 Docketed Total: \$ 14,995.98 Filing Creditor Name and Address: CARRIER CORP PO BOX 4808 BLDG TR S SYRACUSE, NY 13221	Claim Holder Name and Address CARRIER CORP PO BOX 4808 BLDG TR S SYRACUSE, NY 13221	Docketed Total:	\$14,995.98			Modified Total:	\$4,311.33										
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$14,995.98</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$14,995.98</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,995.98				\$14,995.98				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44481			\$14,995.98														
			\$14,995.98														
Claim: 2693 Date Filed: 04/19/2006 Docketed Total: \$ 245,952.74 Filing Creditor Name and Address: CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name and Address CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Docketed Total:	\$245,952.74			Modified Total:	\$232,341.07										
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$245,952.74</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$245,952.74</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$245,952.74				\$245,952.74				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44640			\$245,952.74														
			\$245,952.74														

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 11777 Date Filed: 07/27/2006 Docketed Total: \$ 516,441.65 Filing Creditor Name and Address: CF SPECIAL SITUATION FUND I LP BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378	Claim Holder Name and Address CF SPECIAL SITUATION FUND I LP BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378	Docketed Total:	\$516,441.65			Modified Total:	\$194,475.66		
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640			\$516,441.65	05-44640			\$194,475.66
					\$516,441.65				\$194,475.66
Claim: 10390 Date Filed: 07/24/2006 Docketed Total: \$ 367,359.35 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$367,359.35			Modified Total:	\$246,837.18		
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640			\$367,359.35	05-44640			\$246,837.18
					\$367,359.35				\$246,837.18
Claim: 9111 Date Filed: 07/07/2006 Docketed Total: \$ 603,421.56 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$603,421.56			Modified Total:	\$533,760.05		
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640			\$603,421.56	05-44640			\$533,760.05
					\$603,421.56				\$533,760.05

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED			
Claim: 5423 Date Filed: 05/10/2006 Docketed Total: \$ 645,056.53 Filing Creditor Name and Address: CORUS LP HOLME ROBERTS & OWEN LLP 1700 LINCOLN ST STE 4100 DENVER, CO 80203	Claim Holder Name and Address BANK OF AMERICA N A 40 W 57TH ST NEW YORK, NY 10019 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$645,056.53 \$645,056.53				Modified Total: \$412,536.60
Claim: 6594 Date Filed: 05/22/2006 Docketed Total: \$ 103,809.40 Filing Creditor Name and Address: CROWN EG INC CROWN ENVIRONMENTAL GROUP 945 S BROWN SCHOOL RD VANDALIA, OH 45377	Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$103,809.40 \$103,809.40	Docketed Total: \$103,809.40			Modified Total: \$89,177.14
Claim: 6593 Date Filed: 05/22/2006 Docketed Total: \$ 10,593.33 Filing Creditor Name and Address: CROWN SOLUTIONS INC 945 S BROWNSCHOOL RD VANDALIA, OH 45377-963	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$10,593.33 \$10,593.33	Docketed Total: \$10,593.33			Modified Total: \$10,593.33

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED														
Claim: 9118 Date Filed: 07/07/2006 Docketed Total: \$ 37,197.78 Filing Creditor Name and Address: CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC 9990 OLIVE STREET ROAD STE 101 ST LOUIS, MO 63141	Claim Holder Name and Address CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC 9990 OLIVE STREET ROAD STE 101 ST LOUIS, MO 63141	Docketed Total:	\$37,197.78	Modified Total:	\$35,948.33											
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$37,197.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$37,197.78</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$37,197.78				\$37,197.78			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>													
05-44481	_____	_____	\$37,197.78													
			\$37,197.78													
Claim: 9470 Date Filed: 07/13/2006 Docketed Total: \$ 1,347,828.94 Filing Creditor Name and Address: D & R TECHNOLOGY LLC 400 FULLERTON CAROL STREAM, IL 60188	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402	Docketed Total:	\$1,347,828.94	Modified Total:	\$1,244,861.71											
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$1,347,828.94</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,347,828.94</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$1,347,828.94				\$1,347,828.94			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>													
05-44640	_____	_____	\$1,347,828.94													
			\$1,347,828.94													
Claim: 8980 Date Filed: 07/05/2006 Docketed Total: \$ 65,898.50 Filing Creditor Name and Address: DAVALOR MOLD CORPORATION 46480 CONTINENTAL DR CHESTERFIELD, MI 48047	Claim Holder Name and Address DAVALOR MOLD CORPORATION 46480 CONTINENTAL DR CHESTERFIELD, MI 48047	Docketed Total:	\$65,898.50	Modified Total:	\$61,898.50											
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$65,898.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$65,898.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$65,898.50				\$65,898.50			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>													
05-44640	_____	_____	\$65,898.50													
			\$65,898.50													

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
<p>Claim: 13612 Date Filed: 07/31/2006 Docketed Total: \$ 31,393.49 Filing Creditor Name and Address: DAY PAK INC EFT PO BOX 363 DAYTON, OH 45409</p>	<p>Claim Holder Name and Address DAY PAK INC EFT PO BOX 363 DAYTON, OH 45409</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$31,393.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$31,393.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,393.49				\$31,393.49	<p>Modified Total: \$28,110.23</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$28,110.23</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$28,110.23</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,110.23				\$28,110.23				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$31,393.49																											
			\$31,393.49																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$28,110.23																											
			\$28,110.23																											
<p>Claim: 14260 Date Filed: 07/31/2006 Docketed Total: \$ 660,698.51 Filing Creditor Name and Address: DIRECT Sourcing SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222</p>	<p>Claim Holder Name and Address DIRECT Sourcing SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$660,698.51</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$660,698.51</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$660,698.51				\$660,698.51	<p>Modified Total: \$150,913.15</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$25,888.15</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$125,025.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$150,913.15</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$25,888.15	05-44640			\$125,025.00				\$150,913.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$660,698.51																											
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05-44624			\$25,888.15																											
05-44640			\$125,025.00																											
			\$150,913.15																											
<p>Claim: 10685 Date Filed: 07/26/2006 Docketed Total: \$ 11,400.00 Filing Creditor Name and Address: E R WAGNER MANUFACTURING CO LOCK BOX 53100 MILWAUKEE, WI 53288</p>	<p>Claim Holder Name and Address E R WAGNER MANUFACTURING CO LOCK BOX 53100 MILWAUKEE, WI 53288</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,400.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,400.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,400.00				\$11,400.00	<p>Modified Total: \$10,944.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$10,944.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$10,944.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,944.00				\$10,944.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$11,400.00																											
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05-44640			\$10,944.00																											
			\$10,944.00																											

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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 10969 Date Filed: 07/26/2006 Docketed Total: \$ 6,996.16 Filing Creditor Name and Address: EATON POWER QUALITY CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</p>	<p>Claim Holder Name and Address</p> <p>EATON POWER QUALITY CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$6,996.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,996.16</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$6,996.16				\$6,996.16	<p>Modified Total: \$6,996.16</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$6,996.16</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,996.16</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$6,996.16				\$6,996.16
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$6,996.16																							
			\$6,996.16																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$6,996.16																							
			\$6,996.16																							
<p>Claim: 9924 Date Filed: 07/19/2006 Docketed Total: \$ 11,820.81 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM & NAGELBERG LLP 200 W MADISON ST STE 3900 CHICAGO, IL 60606</p>	<p>Claim Holder Name and Address</p> <p>EIS INC BARACK FERRAZZANO KIRSCHBAUM & NAGELBERG LLP 200 W MADISON ST STE 3900 CHICAGO, IL 60606</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44593</td> <td>_____</td> <td>_____</td> <td>\$11,820.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,820.81</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44593	_____	_____	\$11,820.81				\$11,820.81	<p>Modified Total: \$11,820.81</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$11,820.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,820.81</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$11,820.81				\$11,820.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44593	_____	_____	\$11,820.81																							
			\$11,820.81																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$11,820.81																							
			\$11,820.81																							
<p>Claim: 11025 Date Filed: 07/26/2006 Docketed Total: \$ 177,519.59 Filing Creditor Name and Address: FAISON OFFICE PRODUCTS LLC 3251 REVERE ST STE 200 AURORA, CO 80011</p>	<p>Claim Holder Name and Address</p> <p>FAISON OFFICE PRODUCTS LLC 3251 REVERE ST STE 200 AURORA, CO 80011</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$177,519.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$177,519.59</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$177,519.59				\$177,519.59	<p>Modified Total: \$110,914.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$110,914.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$110,914.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$110,914.53				\$110,914.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$177,519.59																							
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05-44640	_____	_____	\$110,914.53																							
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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 6601 Date Filed: 05/22/2006 Docketed Total: \$ 50,414.05 Filing Creditor Name and Address: FAST TEK GROUP LLC 9850 E 30TH ST INDIANAPOLIS, IN 46229</p>	<p>Claim Holder Name and Address FAST TEK GROUP LLC 9850 E 30TH ST INDIANAPOLIS, IN 46229</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$50,414.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$50,414.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$50,414.05				\$50,414.05	<p>Modified Total: \$48,289.85</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$48,289.85</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,289.85</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,289.85				\$48,289.85
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$50,414.05																							
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05-44640			\$48,289.85																							
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<p>Claim: 747 Date Filed: 11/21/2005 Docketed Total: \$ 1,941.46 Filing Creditor Name and Address: FEDEX CUSTOM CRITICAL PO BOX 5126 TIMONIUM, MD 21094</p>	<p>Claim Holder Name and Address FEDEX CUSTOM CRITICAL PO BOX 5126 TIMONIUM, MD 21094</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,941.46</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,941.46</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,941.46				\$1,941.46	<p>Modified Total: \$1,941.46</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,941.46</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,941.46</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,941.46				\$1,941.46
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$1,941.46																							
			\$1,941.46																							
<p>Claim: 749 Date Filed: 11/21/2005 Docketed Total: \$ 67,998.47 Filing Creditor Name and Address: FEDEX CUSTOM CRITICAL PO BOX 5126 TIMONIUM, MD 21094</p>	<p>Claim Holder Name and Address FEDEX CUSTOM CRITICAL PO BOX 5126 TIMONIUM, MD 21094</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$67,998.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$67,998.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$67,998.47				\$67,998.47	<p>Modified Total: \$67,998.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$67,998.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$67,998.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$67,998.47				\$67,998.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
<p>Claim: 6934 Date Filed: 05/26/2006 Docketed Total: \$ 17,219.26 Filing Creditor Name and Address: FEDEX FREIGHT DELIVERY CODE 2259 PO BOX 840 HARRISON, AR 72602-0840</p>	<p>Claim Holder Name and Address FEDEX FREIGHT DELIVERY CODE 2259 PO BOX 840 HARRISON, AR 72602-0840</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$17,219.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$17,219.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$17,219.26				\$17,219.26	<p>Modified Total: \$17,219.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44511</td> <td>_____</td> <td>_____</td> <td>\$1,709.19</td> </tr> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$12,507.67</td> </tr> <tr> <td>05-44482</td> <td>_____</td> <td>_____</td> <td>\$3,002.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$17,219.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44511	_____	_____	\$1,709.19	05-44640	_____	_____	\$12,507.67	05-44482	_____	_____	\$3,002.40				\$17,219.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44482	_____	_____	\$3,002.40																															
			\$17,219.26																															
<p>Claim: 10199 Date Filed: 07/21/2006 Docketed Total: \$ 341,525.93 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p>	<p>Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$341,525.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$341,525.93</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$341,525.93				\$341,525.93	<p>Modified Total: \$287,000.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$287,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$287,000.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$287,000.00				\$287,000.00								
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05-44640	_____	_____	\$287,000.00																															
			\$287,000.00																															
<p>Claim: 15229 Date Filed: 07/31/2006 Docketed Total: \$ 21,267.84 Filing Creditor Name and Address: GRIFFCO QUALITY SOLUTIONS INC 12300 OLD TESSON RD STE 400A SAINT LOUIS, MO 63128</p>	<p>Claim Holder Name and Address GRIFFCO QUALITY SOLUTIONS INC 12300 OLD TESSON RD STE 400A SAINT LOUIS, MO 63128</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$21,267.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$21,267.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$21,267.84				\$21,267.84	<p>Modified Total: \$18,798.22</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$18,798.22</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$18,798.22</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$18,798.22				\$18,798.22								
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																		
<p>Claim: 16746 Date Filed: 11/13/2007 Docketed Total: \$ 41,723.84 Filing Creditor Name and Address: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071</p>	<p>Claim Holder Name and Address</p> <table> <tr> <td>H & L TOOL COMPANY INC</td> <td>Docketed Total:</td> <td>\$41,723.84</td> </tr> <tr> <td>32701 DEQUINDRE RD</td> <td></td> <td></td> </tr> <tr> <td>MADISON HEIGHTS, MI 48071</td> <td></td> <td></td> </tr> </table> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$7,002.35</td> <td>\$34,721.49</td> </tr> <tr> <td></td> <td></td> <td>\$7,002.35</td> <td>\$34,721.49</td> </tr> </tbody> </table>	H & L TOOL COMPANY INC	Docketed Total:	\$41,723.84	32701 DEQUINDRE RD			MADISON HEIGHTS, MI 48071			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$7,002.35	\$34,721.49			\$7,002.35	\$34,721.49	<p>Modified Total: \$34,379.19</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$0.00</td> <td>\$34,379.19</td> </tr> <tr> <td></td> <td></td> <td>\$0.00</td> <td>\$34,379.19</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00	\$34,379.19			\$0.00	\$34,379.19																																	
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<p>Claim: 12016 Date Filed: 07/28/2006 Docketed Total: \$ 331,469.00 Filing Creditor Name and Address: HTC GLOBAL SERVICES INC 3270 W BIG BEAVER RD TROY, MI 48084</p>	<p>Claim Holder Name and Address</p> <table> <tr> <td>HAIN CAPITAL HOLDINGS LLC</td> <td>Docketed Total:</td> <td>\$303,621.92</td> </tr> <tr> <td>301 RTE 17 6TH FL</td> <td></td> <td></td> </tr> <tr> <td>RUTHERFORD, NJ 07070</td> <td></td> <td></td> </tr> </table> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$303,621.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$303,621.92</td> </tr> </tbody> </table> <p>Claim Holder Name and Address</p> <table> <tr> <td>HTC GLOBAL SERVICES INC</td> <td>Docketed Total:</td> <td>\$27,847.08</td> </tr> <tr> <td>3270 W BIG BEAVER RD</td> <td></td> <td></td> </tr> <tr> <td>TROY, MI 48084</td> <td></td> <td></td> </tr> </table> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$27,847.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$27,847.08</td> </tr> </tbody> </table>	HAIN CAPITAL HOLDINGS LLC	Docketed Total:	\$303,621.92	301 RTE 17 6TH FL			RUTHERFORD, NJ 07070			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$303,621.92				\$303,621.92	HTC GLOBAL SERVICES INC	Docketed Total:	\$27,847.08	3270 W BIG BEAVER RD			TROY, MI 48084			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$27,847.08				\$27,847.08	<p>Modified Total: \$316,917.71</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$316,917.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$316,917.71</td> </tr> </tbody> </table> <p>Modified Total: \$0.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$0.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$316,917.71				\$316,917.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 12010 Date Filed: 07/28/2006 Docketed Total: \$ 36,850.32 Filing Creditor Name and Address: HUCK INTERNATIONAL A DELAWARE CORPORATION ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Claim Holder Name and Address HUCK INTERNATIONAL A DELAWARE CORPORATION ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Docketed Total:	\$36,850.32			Modified Total:	\$27,527.41			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$36,850.32	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$27,527.41
					\$36,850.32				\$27,527.41	
Claim: 1699 Date Filed: 01/30/2006 Docketed Total: \$ 117,572.06 Filing Creditor Name and Address: INDUSTRIAL DIELECTRICS INC PO BOX 357 NOBLESVILLE, IN 46060	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Docketed Total:	\$117,572.06			Modified Total:	\$117,438.86			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$117,572.06	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$117,438.86
					\$117,572.06				\$117,438.86	
Claim: 1042 Date Filed: 12/05/2005 Docketed Total: \$ 41,516.60 Filing Creditor Name and Address: INGERSOLL RAND CO AIR SOLUTIONS 800 D BEATY ST DAVIDSON, NC 28036	Claim Holder Name and Address INGERSOLL RAND CO AIR SOLUTIONS 800 D BEATY ST DAVIDSON, NC 28036	Docketed Total:	\$41,516.60			Modified Total:	\$25,789.42			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$41,516.60	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$25,789.42
					\$41,516.60				\$25,789.42	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1688 Date Filed: 01/27/2006 Docketed Total: \$ 65,530.04 Filing Creditor Name and Address: ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155	Claim Holder Name and Address ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155	Docketed Total:	\$65,530.04			Modified Total:	\$34,119.63																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$65,530.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$65,530.04</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$65,530.04				\$65,530.04			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$34,119.63</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,119.63</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,119.63				\$34,119.63		
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05-44640			\$34,119.63																											
			\$34,119.63																											
Claim: 4466 Date Filed: 05/02/2006 Docketed Total: \$ 42,445.10 Filing Creditor Name and Address: JDC LOGISTICS INC 9809 S FRANKLIN DR FRANKLIN, WI 53132	Claim Holder Name and Address JDC LOGISTICS INC 9809 S FRANKLIN DR FRANKLIN, WI 53132	Docketed Total:	\$42,445.10			Modified Total:	\$41,835.10																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$42,445.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$42,445.10</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$42,445.10				\$42,445.10			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$41,835.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,835.10</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,835.10				\$41,835.10		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$42,445.10																											
			\$42,445.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,835.10																											
			\$41,835.10																											
Claim: 9880 Date Filed: 07/19/2006 Docketed Total: \$ 2,897,316.33 Filing Creditor Name and Address: JOHNSON ELECTRIC NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$2,897,316.33			Modified Total:	\$2,553,527.50																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,897,316.33</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,897,316.33</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,897,316.33				\$2,897,316.33			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,553,527.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,553,527.50</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,553,527.50				\$2,553,527.50		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,897,316.33																											
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05-44640			\$2,553,527.50																											
			\$2,553,527.50																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 10983 Date Filed: 07/26/2006 Docketed Total: \$ 702,263.09 Filing Creditor Name and Address: KUSS CORPORATION FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60610	Claim Holder Name and Address KUSS CORPORATION FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60610	Docketed Total:	\$702,263.09			Modified Total:	\$302,218.95																							
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$702,263.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$702,263.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$702,263.09				\$702,263.09			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$302,218.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$302,218.95</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$302,218.95				\$302,218.95		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$702,263.09																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$302,218.95																											
			\$302,218.95																											
Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$ 35,738.64 Filing Creditor Name and Address: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103 130 N COURT AVE MEMPHIS, TN 38103	Claim Holder Name and Address LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103	Docketed Total:	\$35,738.64			Modified Total:	\$15,358.44																							
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$35,738.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$35,738.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$35,738.64				\$35,738.64			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$15,358.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,358.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$15,358.44				\$15,358.44		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	_____	_____	\$35,738.64																											
			\$35,738.64																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	_____	_____	\$15,358.44																											
			\$15,358.44																											
Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$ 362,371.05 Filing Creditor Name and Address: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514	Claim Holder Name and Address LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514	Docketed Total:	\$362,371.05			Modified Total:	\$331,047.89																							
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$362,371.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$362,371.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$362,371.05				\$362,371.05			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$331,047.89</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$331,047.89</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$331,047.89				\$331,047.89		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	_____	_____	\$362,371.05																											
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05-44640	_____	_____	\$331,047.89																											
			\$331,047.89																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED					
Claim: 9680 Date Filed: 07/17/2006 Docketed Total: \$ 261,479.00 Filing Creditor Name and Address: LTX CORPORATION 825 UNIVERSITY AVE NORWOOD, MA 02062	Claim Holder Name and Address LTX CORPORATION 825 UNIVERSITY AVE NORWOOD, MA 02062	Docketed Total:	\$261,479.00			Modified Total:	\$231,439.00
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$261,479.00		<u>Case Number*</u> 05-44640	<u>Secured</u>
				\$261,479.00			\$231,439.00
Claim: 16741 Date Filed: 11/09/2007 Docketed Total: \$ 10,576.32 Filing Creditor Name and Address: MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$10,576.32			Modified Total:	\$10,576.32
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$10,576.32		<u>Case Number*</u> 05-44640	<u>Secured</u>
				\$10,576.32			\$10,576.32
Claim: 16742 Date Filed: 11/09/2007 Docketed Total: \$ 54,140.04 Filing Creditor Name and Address: MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$54,140.04			Modified Total:	\$48,846.35
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$54,140.04		<u>Case Number*</u> 05-44640	<u>Secured</u>
				\$54,140.04			\$48,846.35

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED					
Claim: 5734 Date Filed: 05/12/2006 Docketed Total: \$ 5,967.84 Filing Creditor Name and Address: METROCAL INC 4700 BARDEN COURT SE REMIT UPDT PER LTR 8 28 04 AM KENTWOOD, MI 49512	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$5,967.84			Modified Total:	\$4,427.84
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>					<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	
	05-44481			\$5,967.84		05-44640	
			\$5,967.84				\$4,427.84
							\$4,427.84
Claim: 6632 Date Filed: 05/23/2006 Docketed Total: \$ 35,369.12 Filing Creditor Name and Address: MEUNIER ELECTRONIC SUPPLY INC 3409 E WASHINGTON ST INDIANAPOLIS, IN 46201	Claim Holder Name and Address MEUNIER ELECTRONIC SUPPLY INC 3409 E WASHINGTON ST INDIANAPOLIS, IN 46201	Docketed Total:	\$35,369.12			Modified Total:	\$28,710.20
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>					<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	
	05-44640			\$35,369.12		05-44640	
			\$35,369.12				\$28,710.20
							\$28,710.20
Claim: 2679 Date Filed: 04/18/2006 Docketed Total: \$ 128,067.32 Filing Creditor Name and Address: MILACRON MARKETING COMPANY 4165 HALFACRE RD BATAVIA, OH 45103	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$128,067.32			Modified Total:	\$120,574.55
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>					<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	
	05-44481			\$128,067.32		05-44640	
			\$128,067.32				\$120,574.55
							\$120,574.55
Claim: 6637 Date Filed: 05/23/2006 Docketed Total: \$ 13,487.61 Filing Creditor Name and Address: MISSOURI SEA & AIR MSA 7900 TANNERS GATE STE 310 FLORENCE, KY 41042	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	Docketed Total:	\$13,487.61			Modified Total:	\$12,967.93
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>					<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	
	05-44481			\$13,487.61		05-44640	
			\$13,487.61				\$12,967.93
							\$12,967.93

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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 5778 Date Filed: 05/12/2006 Docketed Total: \$ 14,196.24 Filing Creditor Name and Address: MITSUI AND CO USA INC 200 PARK AVE NEW YORK, NY 10166 NEW YORK, NY 10166	Claim Holder Name and Address MITSUI AND CO USA INC 200 PARK AVE NEW YORK, NY 10166 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$14,196.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$14,196.24</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,196.24				\$14,196.24	Modified Total: \$14,196.24 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$14,196.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$14,196.24</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,196.24				\$14,196.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$14,196.24																							
			\$14,196.24																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$14,196.24																							
			\$14,196.24																							
Claim: 13590 Date Filed: 07/31/2006 Docketed Total: \$ 62,435.12 Filing Creditor Name and Address: MOTOR CITY ELECTRIC 9440 GRINNELL DETROIT, MI 48213-1151	Claim Holder Name and Address MOTOR CITY ELECTRIC 9440 GRINNELL DETROIT, MI 48213-1151 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>\$62,435.12</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$62,435.12</td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$62,435.12				\$62,435.12			Modified Total: \$12,842.07 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$12,842.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,842.07</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,842.07				\$12,842.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	\$62,435.12																									
	\$62,435.12																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,842.07																							
			\$12,842.07																							
Claim: 13592 Date Filed: 07/31/2006 Docketed Total: \$ 1,901.51 Filing Creditor Name and Address: MOTOR CITY ELECTRIC 9440 GRINNELL DETROIT, MI 48213-1151	Claim Holder Name and Address MOTOR CITY ELECTRIC 9440 GRINNELL DETROIT, MI 48213-1151 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44612</td> <td>\$1,901.51</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$1,901.51</td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612	\$1,901.51				\$1,901.51			Modified Total: \$993.92 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$993.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$993.92</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$993.92				\$993.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44612	\$1,901.51																									
	\$1,901.51																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$993.92																							
			\$993.92																							
Claim: 16418 Date Filed: 11/17/2006 Docketed Total: \$ 107,272.55 Filing Creditor Name and Address: NATIONAL MOLDING CORPORATION 5 DUBON COURT FARMINGDALE, NY 11735	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$107,272.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$107,272.55</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$107,272.55				\$107,272.55	Modified Total: \$45,326.40 <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$45,326.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$45,326.40</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,326.40				\$45,326.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$107,272.55																							
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05-44640			\$45,326.40																							
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																												
<p>Claim: 7550 Date Filed: 06/06/2006 Docketed Total: \$ 185,979.44 Filing Creditor Name and Address: NEWARK ELECTRONICS PO BOX 94151 PALENTINE, IL 60094-4151</p>	<p>Claim Holder Name and Address NEWARK ELECTRONICS PO BOX 94151 PALENTINE, IL 60094-4151</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$185,979.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$185,979.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$185,979.44				\$185,979.44	<p>Modified Total: \$106,691.28</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44482</td> <td></td> <td></td> <td>\$646.52</td> </tr> <tr> <td>05-44612</td> <td></td> <td></td> <td>\$6,037.59</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$555.84</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$70.97</td> </tr> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$10,470.92</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$88,909.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$106,691.28</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44482			\$646.52	05-44612			\$6,037.59	05-44567			\$555.84	05-44624			\$70.97	05-44507			\$10,470.92	05-44640			\$88,909.44				\$106,691.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																											
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05-44507			\$10,470.92																																											
05-44640			\$88,909.44																																											
			\$106,691.28																																											
<p>Claim: 811 Date Filed: 11/22/2005 Docketed Total: \$ 239,472.32 Filing Creditor Name and Address: ORBIS CORPORATION PO BOX 389 OCONOMOWOC, WI 53066-0389</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$239,472.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$239,472.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$239,472.32				\$239,472.32	<p>Modified Total: \$179,513.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$179,513.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$179,513.53</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$179,513.53				\$179,513.53																				
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05-44640			\$179,513.53																																											
			\$179,513.53																																											
<p>Claim: 15447 Date Filed: 07/31/2006 Docketed Total: \$ 104,135.00 Filing Creditor Name and Address: PHOTOCIRCUITS CORPORATION 45 SEACLIFF AVE GLEN COVE, NY 11542</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$104,135.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$104,135.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$104,135.00				\$104,135.00	<p>Modified Total: \$87,932.64</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$87,932.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$87,932.64</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,932.64				\$87,932.64																				
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																										
Claim: 10119 Date Filed: 07/21/2006 Docketed Total: \$ 191,003.63 Filing Creditor Name and Address: PITNEY BOWES INC FASCIMILE DIV PO BOX 856037 LOUISVILLE, KY 40285-6037	Claim Holder Name and Address PITNEY BOWES INC FASCIMILE DIV PO BOX 856037 LOUISVILLE, KY 40285-6037	Docketed Total:	\$191,003.63	Modified Total:	\$55,280.37																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$191,003.63</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$191,003.63</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$191,003.63				\$191,003.63		<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$55,280.37</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$55,280.37</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$55,280.37				\$55,280.37	
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05-44640			\$55,280.37																									
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Claim: 12437 Date Filed: 07/28/2006 Docketed Total: \$ 7,092.91 Filing Creditor Name and Address: PLAINFIELD STAMPING TEXAS INC PO BOX 265 PLAINFIELD, IL 60544	Claim Holder Name and Address PLAINFIELD STAMPING TEXAS INC PO BOX 265 PLAINFIELD, IL 60544	Docketed Total:	\$7,092.91	Modified Total:	\$7,092.91																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44547</td> <td></td> <td></td> <td>\$7,092.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,092.91</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$7,092.91				\$7,092.91		<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$7,092.91</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,092.91</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,092.91				\$7,092.91	
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05-44640			\$7,092.91																									
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Claim: 12441 Date Filed: 07/28/2006 Docketed Total: \$ 48,770.59 Filing Creditor Name and Address: PLAINFIELD TOOL & ENGINEERING PLAINFIELD STAMPING ILLINOIS 24035 RIVERWALK CT PLAINFIELD, IL 60544-8145	Claim Holder Name and Address PLAINFIELD TOOL & ENGINEERING PLAINFIELD STAMPING ILLINOIS 24035 RIVERWALK CT PLAINFIELD, IL 60544-8145	Docketed Total:	\$48,770.59	Modified Total:	\$1,727.84																							
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$48,770.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,770.59</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$48,770.59				\$48,770.59		<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,727.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,727.84</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,727.84				\$1,727.84	
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
<p>Claim: 2639 Date Filed: 04/13/2006 Docketed Total: \$ 1,179,772.10 Filing Creditor Name and Address: PREMIER MANUFACTURING SUPPORT SERVICES INC 2828 HIGHLAND AVE CINCINNATI, OH 45212</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$1,179,772.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,179,772.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$1,179,772.10				\$1,179,772.10	<p>Modified Total: \$1,047,594.58</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$1,046,698.81</td> </tr> <tr> <td>05-44482</td> <td>_____</td> <td>_____</td> <td>\$895.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,047,594.58</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$1,046,698.81	05-44482	_____	_____	\$895.77				\$1,047,594.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44482	_____	_____	\$895.77																											
			\$1,047,594.58																											
<p>Claim: 16740 Date Filed: 11/06/2007 Docketed Total: \$ 16,532.05 Filing Creditor Name and Address: R & L SPRING CO EFT 1097 GENEVA PKWY REMIT UPDT 7 99 LETTER LAKE GENEVA, WI 53147</p>	<p>Claim Holder Name and Address R & L SPRING CO EFT 1097 GENEVA PKWY REMIT UPDT 7 99 LETTER LAKE GENEVA, WI 53147</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$16,532.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$16,532.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$16,532.05				\$16,532.05	<p>Modified Total: \$15,282.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$15,282.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,282.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$15,282.00				\$15,282.00				
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05-44640	_____	_____	\$15,282.00																											
			\$15,282.00																											
<p>Claim: 2612 Date Filed: 04/11/2006 Docketed Total: \$ 504,876.99 Filing Creditor Name and Address: ROYAL DIE STAMPING CO CHUHAK & TECSON PC 30 S WACKER DR 2600 CHICAGO, IL 60604</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$504,876.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$504,876.99</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$504,876.99				\$504,876.99	<p>Modified Total: \$446,271.20</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$446,271.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$446,271.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$446,271.20				\$446,271.20				
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EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 11284 Date Filed: 07/27/2006 Docketed Total: \$ 114,112.12 Filing Creditor Name and Address: SCHRADER BRIDGEPORT INTL INC ALTAVISTA EPD PO BOX 102133 ATLANTA, GA 30368-2133	Claim Holder Name and Address SCHRADER BRIDGEPORT INTL INC ALTAVISTA EPD PO BOX 102133 ATLANTA, GA 30368-2133	Docketed Total:	\$114,112.12			Modified Total:	\$3,886.35																						
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$114,112.12</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$114,112.12</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$114,112.12				\$114,112.12			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,886.35</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,886.35</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,886.35				\$3,886.35	
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05-44640			\$3,886.35																										
			\$3,886.35																										
Claim: 16104 Date Filed: 08/09/2006 Docketed Total: \$ 12,730.27 Filing Creditor Name and Address: SCOTT SPECIALTY GASES INC 6141 EASTON RD PLUMSTEADVILLE, PA 18949	Claim Holder Name and Address SCOTT SPECIALTY GASES INC 6141 EASTON RD PLUMSTEADVILLE, PA 18949	Docketed Total:	\$12,730.27			Modified Total:	\$4,547.40																						
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$12,730.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,730.27</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$12,730.27				\$12,730.27			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$4,547.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,547.40</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,547.40				\$4,547.40	
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05-44640			\$4,547.40																										
			\$4,547.40																										
Claim: 11272 Date Filed: 07/27/2006 Docketed Total: \$ 64,795.10 Filing Creditor Name and Address: SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX PO BOX 7002 LOGANSPORT, IN 46947	Claim Holder Name and Address SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX PO BOX 7002 LOGANSPORT, IN 46947	Docketed Total:	\$64,795.10			Modified Total:	\$62,213.04																						
	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$64,795.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$64,795.10</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$64,795.10				\$64,795.10			<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$62,213.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$62,213.04</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$62,213.04				\$62,213.04	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$64,795.10																										
			\$64,795.10																										
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$62,213.04																										
			\$62,213.04																										

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED					
Claim: 14140 Date Filed: 07/31/2006 Docketed Total: \$ 1,641,742.91 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830	Docketed Total:	\$1,641,742.91	Modified Total:			
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$1,641,742.91 \$1,641,742.91			<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44612 _____ _____ \$1,407,641.55 05-44640 _____ _____ \$201,199.88 \$1,608,841.43			
Claim: 9601 Date Filed: 07/17/2006 Docketed Total: \$ 25,211.74 Filing Creditor Name and Address: SPECIAL ELECTRIC 2121 S 116TH ST WEST ALLIS, WI 53227	Claim Holder Name and Address SPECIAL ELECTRIC 2121 S 116TH ST WEST ALLIS, WI 53227	Docketed Total:	\$25,211.74	Modified Total:			
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$25,211.74 \$25,211.74			<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$25,211.74 \$25,211.74			
Claim: 474 Date Filed: 11/10/2005 Docketed Total: \$ 319,224.11 Filing Creditor Name and Address: SPRINT NEXTEL CORP NEXTEL COMMUNICATIONS INC PO BOX 172408 DENVER, CO 80217-2408	Claim Holder Name and Address SPRINT NEXTEL CORP NEXTEL COMMUNICATIONS INC PO BOX 172408 DENVER, CO 80217-2408	Docketed Total:	\$319,224.11	Modified Total:			
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$319,224.11 \$319,224.11			<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$182,628.93 \$182,628.93			

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
<p>Claim: 5069 Date Filed: 05/08/2006 Docketed Total: \$ 3,890.28 Filing Creditor Name and Address: STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926</p>	<p>Claim Holder Name and Address STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$3,890.28</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,890.28</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,890.28				\$3,890.28	<p>Modified Total: \$2,990.24</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$610.00</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$2,380.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,990.24</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$610.00	05-44567			\$2,380.24				\$2,990.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$3,890.28																											
			\$3,890.28																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$610.00																											
05-44567			\$2,380.24																											
			\$2,990.24																											
<p>Claim: 12350 Date Filed: 07/28/2006 Docketed Total: \$ 65,511.81 Filing Creditor Name and Address: SUPERIOR PLASTIC INC 200 E BIG BEAVER RD SUITE 112 TROY, MI 48083</p>	<p>Claim Holder Name and Address SUPERIOR PLASTIC INC 200 E BIG BEAVER RD SUITE 112 TROY, MI 48083</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$65,511.81</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$65,511.81</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$65,511.81				\$65,511.81	<p>Modified Total: \$62,986.06</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$62,986.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$62,986.06</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$62,986.06				\$62,986.06				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$65,511.81																											
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05-44640			\$62,986.06																											
			\$62,986.06																											
<p>Claim: 2426 Date Filed: 03/27/2006 Docketed Total: \$ 103,832.09 Filing Creditor Name and Address: SUPPLIER INSPECTION SERVICES INC 2941 S GETTYSBURG AVE DAYTON, OH 45418</p>	<p>Claim Holder Name and Address SUPPLIER INSPECTION SERVICES INC 2941 S GETTYSBURG AVE DAYTON, OH 45418</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$103,832.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$103,832.09</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$103,832.09				\$103,832.09	<p>Modified Total: \$98,138.09</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$98,138.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$98,138.09</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$98,138.09				\$98,138.09				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$103,832.09																											
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05-44640			\$98,138.09																											
			\$98,138.09																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
Claim: 1695 Date Filed: 01/30/2006 Docketed Total: \$ 1,268,394.16 Filing Creditor Name and Address: TENNESSEE VALLEY AUTHORITY 400 W SUMMIT HILL DR KNOXVILLE, TN 37902-1401	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> \$1,268,394.16 <u>Priority</u> <u>Unsecured</u> \$1,268,394.16	Docketed Total:	\$1,268,394.16					Modified Total:	\$1,264,485.98
		<u>Case Number*</u> 05-44640	<u>Secured</u> \$1,264,485.98	<u>Priority</u>	<u>Unsecured</u> \$1,264,485.98				
Claim: 8929 Date Filed: 07/05/2006 Docketed Total: \$ 68,364.68 Filing Creditor Name and Address: TGI DIRECT INC 5365 HILL 23 DR FLINT, MI 48507	Claim Holder Name and Address TGI DIRECT INC 5365 HILL 23 DR FLINT, MI 48507 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$68,364.68	Docketed Total:	\$68,364.68					Modified Total:	\$45,159.62
		<u>Case Number*</u> 05-44640	<u>Secured</u> \$68,364.68	<u>Priority</u>	<u>Unsecured</u> \$45,159.62				
Claim: 8927 Date Filed: 07/05/2006 Docketed Total: \$ 10,119.17 Filing Creditor Name and Address: TGI DIRECT INC 5365 HILL 23 DR FLINT, MI 48507-390	Claim Holder Name and Address TGI DIRECT INC 5365 HILL 23 DR FLINT, MI 48507-390 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,119.17	Docketed Total:	\$10,119.17					Modified Total:	\$6,227.10
		<u>Case Number*</u> 05-44481	<u>Secured</u> \$10,119.17	<u>Priority</u>	<u>Unsecured</u> \$6,227.10				
Claim: 8935 Date Filed: 07/05/2006 Docketed Total: \$ 71,548.68 Filing Creditor Name and Address: TRICON INDUSTRIES INC UNGARETTI & HARRIS LLP 3500 THREE FIRST NATIONAL PLZ CHICAGO, IL 60602	Claim Holder Name and Address TRICON INDUSTRIES INC UNGARETTI & HARRIS LLP 3500 THREE FIRST NATIONAL PLZ CHICAGO, IL 60602 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$71,548.68	Docketed Total:	\$71,548.68					Modified Total:	\$18,166.21
		<u>Case Number*</u> 05-44640	<u>Secured</u> \$71,548.68	<u>Priority</u>	<u>Unsecured</u> \$18,166.21				

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$ 78,757.21 Filing Creditor Name and Address: TRITON INDUSTRIES INC 135 S LASALLE ST DEPT 4492 CHICAGO, IL 60674-4492</p>	<p>Claim Holder Name and Address</p> <p>TRITON INDUSTRIES INC 135 S LASALLE ST DEPT 4492 CHICAGO, IL 60674-4492</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$78,757.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$78,757.21</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$78,757.21				\$78,757.21	<p>Modified Total: \$46,587.40</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$46,587.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$46,587.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$46,587.40				\$46,587.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$78,757.21																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$46,587.40																							
			\$46,587.40																							
<p>Claim: 2174 Date Filed: 03/03/2006 Docketed Total: \$ 234,500.00 Filing Creditor Name and Address: UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNEs & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204</p>	<p>Claim Holder Name and Address</p> <p>UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNEs & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$234,500.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$234,500.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$234,500.00				\$234,500.00	<p>Modified Total: \$234,499.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$234,499.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$234,499.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$234,499.00				\$234,499.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$234,500.00																							
			\$234,500.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$234,499.00																							
			\$234,499.00																							
<p>Claim: 14660 Date Filed: 07/31/2006 Docketed Total: \$ 52,448.27 Filing Creditor Name and Address: VOLLAND ELECTRIC 75 INNSBRUCK DR CHEEKETOWAGA, NY 14227</p>	<p>Claim Holder Name and Address</p> <p>VOLLAND ELECTRIC 75 INNSBRUCK DR CHEEKETOWAGA, NY 14227</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$52,448.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$52,448.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$52,448.27				\$52,448.27	<p>Modified Total: \$25,901.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$25,901.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$25,901.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$25,901.84				\$25,901.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$52,448.27																							
			\$52,448.27																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$25,901.84																							
			\$25,901.84																							

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 2906 Date Filed: 04/27/2006 Docketed Total: \$ 126,323.97 Filing Creditor Name and Address: WRIGHT STATE UNIVERSITY 356 UNIVERSITY HALL DAYTON, OH 45435</p>	<p>Claim Holder Name and Address WRIGHT STATE UNIVERSITY 356 UNIVERSITY HALL DAYTON, OH 45435</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$126,323.97</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$126,323.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$126,323.97				\$126,323.97	<p>Modified Total: \$82,394.31</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$82,394.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$82,394.31</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$82,394.31				\$82,394.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$126,323.97																							
			\$126,323.97																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$82,394.31																							
			\$82,394.31																							
<p>Claim: 10882 Date Filed: 07/25/2006 Docketed Total: \$ 76,784.27 Filing Creditor Name and Address: ZEISS CARL IMT CORP 6250 SYCAMORE LN N MAPLE GROVE, MN 55369</p>	<p>Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$76,784.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$76,784.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$76,784.27				\$76,784.27	<p>Modified Total: \$76,784.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$76,784.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$76,784.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,784.27				\$76,784.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$76,784.27																							
			\$76,784.27																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$76,784.27																							
			\$76,784.27																							

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
<p>Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name and Address: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507 10 S WACKER DR CHICAGO, IL 60606-7507</p>	<p>Claim Holder Name and Address ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$617,679.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$617,679.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$617,679.20				\$617,679.20	<p>Modified Total: \$550,000.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$71,376.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$71,376.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$478,623.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$478,623.40</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$71,376.60				\$71,376.60				\$478,623.40				\$478,623.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$617,679.20																															
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			\$478,623.40																															
			\$478,623.40																															
<p>Claim: 11099 Date Filed: 07/26/2006 Docketed Total: \$173,734.07 Filing Creditor Name and Address: AFFINIA CANADA CORP EFT ATTN C MENDELTIAN C O AFFINIA GROUP INC 1101 TECHNOLOGY DR NO 100 ANN ARBOR, MI 48108</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$173,734.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$173,734.07</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$173,734.07				\$173,734.07	<p>Modified Total: \$44,511.79</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$10,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$10,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,511.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$34,511.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,000.00				\$10,000.00				\$34,511.79				\$34,511.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$173,734.07																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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			\$10,000.00																															
			\$34,511.79																															
			\$34,511.79																															
<p>Claim: 12193 Date Filed: 07/28/2006 Docketed Total: \$2,382,040.18 Filing Creditor Name and Address: ALEGRE INC 3103 W TECH RD MIAMISBURG, OH 45342 3103 W TECH RD MIAMISBURG, OH 45342</p>	<p>Claim Holder Name and Address ALEGRE INC 3103 W TECH RD MIAMISBURG, OH 45342</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$190,941.72</td> <td>\$2,191,098.46</td> </tr> <tr> <td></td> <td></td> <td>\$190,941.72</td> <td>\$2,191,098.46</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$190,941.72	\$2,191,098.46			\$190,941.72	\$2,191,098.46	<p>Modified Total: \$351,963.62</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$20,154.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$20,154.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$331,809.23</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$331,809.23</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$20,154.39				\$20,154.39				\$331,809.23				\$331,809.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$190,941.72	\$2,191,098.46																															
		\$190,941.72	\$2,191,098.46																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<p>Claim: 7995 Date Filed: 06/14/2006 Docketed Total: \$896,187.82 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATTI INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$86,216.71</td> <td>\$809,971.11</td> </tr> <tr> <td></td> <td></td> <td>\$86,216.71</td> <td>\$809,971.11</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,216.71	\$809,971.11			\$86,216.71	\$809,971.11	<p>Docketed Total: \$896,187.82</p> <p>Modified Total: \$853,290.62</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$86,216.72</td> <td>\$767,073.90</td> </tr> <tr> <td></td> <td></td> <td>\$86,216.72</td> <td>\$767,073.90</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,216.72	\$767,073.90			\$86,216.72	\$767,073.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$86,216.71	\$809,971.11																							
		\$86,216.71	\$809,971.11																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$86,216.72	\$767,073.90																							
		\$86,216.72	\$767,073.90																							
<p>Claim: 12840 Date Filed: 07/28/2006 Docketed Total: \$662,721.49 Filing Creditor Name and Address: BARNES GROUP INC TYLER COOPER & ALCORN LLP 185 ASYLM ST CITY PLACE I 35TH FL HARTFORD, CT 06103-3488</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$662,721.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$662,721.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$662,721.49				\$662,721.49	<p>Docketed Total: \$662,721.49</p> <p>Modified Total: \$545,615.53</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$37,650.77</td> <td>\$507,964.76</td> </tr> <tr> <td></td> <td></td> <td>\$37,650.77</td> <td>\$507,964.76</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$37,650.77	\$507,964.76			\$37,650.77	\$507,964.76
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$662,721.49																							
			\$662,721.49																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$37,650.77	\$507,964.76																							
		\$37,650.77	\$507,964.76																							
<p>Claim: 10558 Date Filed: 07/24/2006 Docketed Total: \$620,518.73 Filing Creditor Name and Address: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$620,518.73</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$620,518.73</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$620,518.73				\$620,518.73	<p>Docketed Total: \$620,518.73</p> <p>Modified Total: \$604,039.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$20,647.07</td> <td>\$583,392.77</td> </tr> <tr> <td></td> <td></td> <td>\$20,647.07</td> <td>\$583,392.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$20,647.07	\$583,392.77			\$20,647.07	\$583,392.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$620,518.73																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$20,647.07	\$583,392.77																							
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*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
<p>Claim: 14174 Date Filed: 07/31/2006 Docketed Total: \$11,505.71 Filing Creditor Name and Address: BREEN COLOR CONCENTRATES INC INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p>	<p>Claim Holder Name and Address BREEN COLOR CONCENTRATES INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,505.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$11,505.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,505.71				\$11,505.71	<p>Modified Total: \$11,505.71</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,107.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,107.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,398.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,398.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,107.39				\$5,107.39				\$6,398.32				\$6,398.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$11,505.71																															
			\$11,505.71																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$5,107.39																															
			\$5,107.39																															
			\$6,398.32																															
			\$6,398.32																															
<p>Claim: 10155 Date Filed: 07/21/2006 Docketed Total: \$266,081.47 Filing Creditor Name and Address: COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS PO BOX 2340 NORTH CANTON, OH 44720-0340</p>	<p>Claim Holder Name and Address COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS PO BOX 2340 NORTH CANTON, OH 44720-0340</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$266,081.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$266,081.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$266,081.47				\$266,081.47	<p>Modified Total: \$94,880.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$511.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$511.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$94,368.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$94,368.15</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$511.95				\$511.95				\$94,368.15				\$94,368.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$266,081.47																															
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05-44640			\$511.95																															
			\$511.95																															
			\$94,368.15																															
			\$94,368.15																															
<p>Claim: 12672 Date Filed: 07/28/2006 Docketed Total: \$1,613,757.04 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$693,774.59</td> <td>\$919,982.45</td> </tr> <tr> <td></td> <td></td> <td>\$693,774.59</td> <td>\$919,982.45</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$693,774.59	\$919,982.45			\$693,774.59	\$919,982.45	<p>Modified Total: \$1,509,409.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$12,103.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$12,103.66</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,497,306.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,497,306.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,103.66				\$12,103.66				\$1,497,306.18				\$1,497,306.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$693,774.59	\$919,982.45																															
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Page 3 of 11

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
<p>Claim: 16745 Date Filed: 11/13/2007 Docketed Total: \$13,238.61 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$13,238.61</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$13,238.61</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,238.61				\$13,238.61		<p>Modified Total: \$11,853.70</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$11,853.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$11,853.70</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,853.70				\$11,853.70								
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05-44640		\$13,238.61																																
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$11,853.70																															
			\$11,853.70																															
<p>Claim: 675 Date Filed: 11/18/2005 Docketed Total: \$544,824.79 Filing Creditor Name and Address: DIEMOLDING CORPORATION 125 RASBACH ST CANASTOTA, NY 13032</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$544,824.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$544,824.79</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$544,824.79				\$544,824.79	<p>Modified Total: \$486,027.95</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$941.46</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$941.46</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">\$485,086.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$941.46				\$941.46				\$485,086.49				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640			\$941.46																															
			\$941.46																															
			\$485,086.49																															
<p>Claim: 10971 Date Filed: 07/26/2006 Docketed Total: \$332,442.44 Filing Creditor Name and Address: EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</p>	<p>Claim Holder Name and Address EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$332,442.44</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$332,442.44</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$332,442.44				\$332,442.44	<p>Modified Total: \$130,456.87</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$124,643.55</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$5,813.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$5,813.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">\$124,643.55</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$124,643.55	05-44640			\$5,813.32				\$5,813.32				\$124,643.55
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$332,442.44																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
<p>Claim: 6809 Date Filed: 05/25/2006 Docketed Total: \$740,224.29 Filing Creditor Name and Address: EATON CORPORATION REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name and Address EATON CORPORATION REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$740,224.29</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$740,224.29</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$740,224.29				\$740,224.29	<p>Docketed Total: \$740,224.29</p> <p>Modified Total: \$522,778.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$107,257.28</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$107,257.28</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$415,520.72</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$415,520.72</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$107,257.28				\$107,257.28				\$415,520.72				\$415,520.72
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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			\$107,257.28																															
			\$415,520.72																															
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<p>Claim: 15141 Date Filed: 07/31/2006 Docketed Total: \$438,605.19 Filing Creditor Name and Address: EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</p>	<p>Claim Holder Name and Address EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$204,708.80</td> <td></td> <td>\$233,896.39</td> </tr> <tr> <td></td> <td>\$204,708.80</td> <td></td> <td>\$233,896.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$204,708.80		\$233,896.39		\$204,708.80		\$233,896.39	<p>Docketed Total: \$438,605.19</p> <p>Modified Total: \$45,245.33</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,530.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,530.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$43,714.73</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$43,714.73</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,530.60				\$1,530.60				\$43,714.73				\$43,714.73
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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			\$43,714.73																															
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<p>Claim: 16739 Date Filed: 11/06/2007 Docketed Total: \$633,258.00 Filing Creditor Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703</p>	<p>Claim Holder Name and Address FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$633,258.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$633,258.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$633,258.00				\$633,258.00	<p>Docketed Total: \$633,258.00</p> <p>Modified Total: \$566,254.64</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$23,525.65</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$23,525.65</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$542,728.99</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$542,728.99</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$23,525.65				\$23,525.65				\$542,728.99				\$542,728.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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*See Exhibit F for a listing of debtor entities by case number.

Page 5 of 11

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
Claim: 9261 Date Filed: 07/11/2006 Docketed Total: \$4,251,232.51 Filing Creditor Name and Address: FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173	<p>Claim Holder Name and Address</p> <p>BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$856,790.09</td> <td>\$3,288,274.82</td> </tr> <tr> <td></td> <td></td> <td>\$856,790.09</td> <td>\$3,288,274.82</td> </tr> </tbody> </table> <p>Claim Holder Name and Address</p> <p>FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>UNL</td> <td>\$106,167.60</td> </tr> <tr> <td></td> <td></td> <td>UNL</td> <td>\$106,167.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$856,790.09	\$3,288,274.82			\$856,790.09	\$3,288,274.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$106,167.60			UNL	\$106,167.60	<p>Modified Total: \$4,030,495.73</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$197,369.77</td> <td>\$3,833,125.96</td> </tr> <tr> <td></td> <td></td> <td>\$197,369.77</td> <td>\$3,833,125.96</td> </tr> </tbody> </table> <p>Modified Total: \$0.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td></td> <td></td> <td>\$0.00</td> <td>\$0.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$197,369.77	\$3,833,125.96			\$197,369.77	\$3,833,125.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00	\$0.00			\$0.00	\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
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05-44640		\$0.00	\$0.00																																															
		\$0.00	\$0.00																																															
Claim: 11310 Date Filed: 07/27/2006 Docketed Total: \$1,206,987.71 Filing Creditor Name and Address: GE COMMERCIAL MATERIALS SA DE CV C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078	<p>Claim Holder Name and Address</p> <p>SABIC INNOVATIVE PLASTICS US LLC 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,206,987.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,206,987.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,206,987.71				\$1,206,987.71	<p>Modified Total: \$730,233.20</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$43,573.28</td> <td>\$686,659.92</td> </tr> <tr> <td></td> <td></td> <td>\$43,573.28</td> <td>\$686,659.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$43,573.28	\$686,659.92			\$43,573.28	\$686,659.92																								
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EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																																				
<p>Claim: 10734 Date Filed: 07/25/2006 Docketed Total: \$755,003.52 Filing Creditor Name and Address: GE INFRASTRUCTURE SENSING C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p>	<p>Claim Holder Name and Address GE INFRASTRUCTURE SENSING C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$755,003.52</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$755,003.52</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$755,003.52				\$755,003.52	<p>Modified Total: \$746,745.11</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$42,903.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$42,903.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$703,841.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$703,841.80</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$42,903.31				\$42,903.31				\$703,841.80				\$703,841.80																																				
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<p>Claim: 11473 Date Filed: 07/27/2006 Docketed Total: \$5,256,752.18 Filing Creditor Name and Address: GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p>	<p>Claim Holder Name and Address GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,162,115.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,162,115.70</td> </tr> </tbody> </table> <p>Claim Holder Name and Address SABIC INNOVATIVE PLASTICS US LLC 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$4,094,636.48</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$4,094,636.48</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,162,115.70				\$1,162,115.70	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,094,636.48				\$4,094,636.48	<p>Modified Total: \$3,524,425.79</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44539</td> <td></td> <td></td> <td>\$60,280.00</td> </tr> <tr> <td>05-44624</td> <td></td> <td></td> <td>\$3,805.45</td> </tr> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$9,728.00</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$89,119.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,361,492.94</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$9,728.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,514,697.79</td> </tr> </tbody> </table> <p>Modified Total: \$199,218.25</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$199,218.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$199,218.25</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44539			\$60,280.00	05-44624			\$3,805.45	05-44567			\$9,728.00	05-44640			\$89,119.40				\$3,361,492.94				\$9,728.00				\$3,514,697.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$199,218.25				\$199,218.25
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*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
<p>Claim: 15540 Date Filed: 07/31/2006 Docketed Total: \$651,800.43 Filing Creditor Name and Address: GE SILICONES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p>	<p>Claim Holder Name and Address GE SILICONES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$651,800.43</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$651,800.43</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$651,800.43				\$651,800.43	<p>Modified Total: \$525,026.29</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$37,338.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$37,338.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$487,687.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$487,687.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,338.82				\$37,338.82				\$487,687.47				\$487,687.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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			\$487,687.47																															
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<p>Claim: 9569 Date Filed: 07/17/2006 Docketed Total: \$72,359.10 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</p>	<p>Claim Holder Name and Address ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$44,411.35</td> <td>\$27,947.75</td> </tr> <tr> <td></td> <td></td> <td>\$44,411.35</td> <td>\$27,947.75</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,411.35	\$27,947.75			\$44,411.35	\$27,947.75	<p>Modified Total: \$62,612.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$9,319.21</td> <td>\$53,293.56</td> </tr> <tr> <td></td> <td></td> <td>\$9,319.21</td> <td>\$53,293.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$9,319.21	\$53,293.56			\$9,319.21	\$53,293.56								
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05-44640		\$9,319.21	\$53,293.56																															
		\$9,319.21	\$53,293.56																															
<p>Claim: 11453 Date Filed: 07/27/2006 Docketed Total: \$236,298.73 Filing Creditor Name and Address: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</p>	<p>Claim Holder Name and Address MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$25,605.91</td> <td></td> <td>\$210,692.82</td> </tr> <tr> <td></td> <td>\$25,605.91</td> <td></td> <td>\$210,692.82</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$25,605.91		\$210,692.82		\$25,605.91		\$210,692.82	<p>Modified Total: \$233,484.89</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$25,605.91</td> <td>\$207,878.98</td> </tr> <tr> <td></td> <td></td> <td>\$25,605.91</td> <td>\$207,878.98</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$25,605.91	\$207,878.98			\$25,605.91	\$207,878.98								
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EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
<p>Claim: 9576 Date Filed: 07/17/2006 Docketed Total: \$64,897.96 Filing Creditor Name and Address: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007 2700 YORK RD ELK GROVE VILLAGE, IL 60007</p>	<p>Claim Holder Name and Address MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$53,088.55</td> <td>\$11,809.41</td> </tr> <tr> <td></td> <td></td> <td>\$53,088.55</td> <td>\$11,809.41</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$53,088.55	\$11,809.41			\$53,088.55	\$11,809.41	<p>Docketed Total: \$64,897.96</p> <p>Modified Total: \$47,948.54</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$33,896.44</td> <td>\$14,052.10</td> </tr> <tr> <td></td> <td></td> <td>\$33,896.44</td> <td>\$14,052.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$33,896.44	\$14,052.10			\$33,896.44	\$14,052.10																								
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05-44640		\$33,896.44	\$14,052.10																																															
		\$33,896.44	\$14,052.10																																															
<p>Claim: 14200 Date Filed: 07/24/2006 Docketed Total: \$1,444,823.68 Filing Creditor Name and Address: N D K AMERICA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262</p>	<p>Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,403,132.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,403,132.21</td> </tr> </tbody> </table> <p>Claim Holder Name and Address N D K AMERICA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$41,691.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$41,691.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,403,132.21				\$1,403,132.21	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,691.47				\$41,691.47	<p>Docketed Total: \$1,403,132.21</p> <p>Modified Total: \$1,297,786.54</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,297,786.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,297,786.54</td> </tr> </tbody> </table> <p>Docketed Total: \$41,691.47</p> <p>Modified Total: \$145,267.57</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$145,267.57</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$145,267.57</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,297,786.54				\$1,297,786.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$145,267.57				\$145,267.57
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05-44640			\$145,267.57																																															
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<p>Claim: 15134 Date Filed: 07/31/2006 Docketed Total: \$355,290.19 Filing Creditor Name and Address: PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102</p>	<p>Claim Holder Name and Address PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$355,290.19</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$355,290.19</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$355,290.19				\$355,290.19	<p>Docketed Total: \$355,290.19</p> <p>Modified Total: \$199,402.98</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$45,060.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$45,060.80</td> </tr> </tbody> </table> <p>Docketed Total: \$355,290.19</p> <p>Modified Total: \$154,342.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$154,342.18</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$154,342.18</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,060.80				\$45,060.80	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$154,342.18				\$154,342.18												
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Page 9 of 11

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																								
<p>Claim: 2036 Date Filed: 02/15/2006 Docketed Total: \$1,288,259.67 Filing Creditor Name and Address: S & Z TOOL & DIE CO INC 3180 BEREAL RD CLEVELAND, OH 44111-1595</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <table> <tr> <td>Docketed Total:</td> <td>\$1,288,259.67</td> <td>Modified Total:</td> <td>\$925,384.66</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td>\$1,288,259.67</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$1,288,259.67</td> <td></td> <td></td> </tr> </table>	Docketed Total:	\$1,288,259.67	Modified Total:	\$925,384.66	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$1,288,259.67				\$1,288,259.67			<table> <tr> <td>Case Number*</td> <td>Secured</td> <td>Priority</td> <td>Unsecured</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$111,882.90</td> <td></td> <td>\$813,501.76</td> </tr> <tr> <td></td> <td></td> <td>\$111,882.90</td> <td>\$813,501.76</td> </tr> </table>	Case Number*	Secured	Priority	Unsecured	05-44640					\$111,882.90		\$813,501.76			\$111,882.90	\$813,501.76								
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05-44640	\$1,288,259.67																																									
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Case Number*	Secured	Priority	Unsecured																																							
05-44640																																										
	\$111,882.90		\$813,501.76																																							
		\$111,882.90	\$813,501.76																																							
<p>Claim: 11274 Date Filed: 07/27/2006 Docketed Total: \$176,158.38 Filing Creditor Name and Address: SMALL PARTS INC PO BOX 7002 LOGANSPORT, IN 46947</p>	<p>Claim Holder Name and Address SMALL PARTS INC PO BOX 7002 LOGANSPORT, IN 46947</p> <table> <tr> <td>Docketed Total:</td> <td>\$176,158.38</td> <td>Modified Total:</td> <td>\$58,876.97</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$176,158.38</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$32,169.54</td> <td>\$26,707.43</td> </tr> <tr> <td></td> <td>\$176,158.38</td> <td></td> <td></td> </tr> </table>	Docketed Total:	\$176,158.38	Modified Total:	\$58,876.97	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481					\$176,158.38					\$32,169.54	\$26,707.43		\$176,158.38			<table> <tr> <td>Case Number*</td> <td>Secured</td> <td>Priority</td> <td>Unsecured</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$32,169.54</td> <td></td> <td>\$26,707.43</td> </tr> <tr> <td></td> <td></td> <td>\$32,169.54</td> <td>\$26,707.43</td> </tr> </table>	Case Number*	Secured	Priority	Unsecured	05-44640					\$32,169.54		\$26,707.43			\$32,169.54	\$26,707.43
Docketed Total:	\$176,158.38	Modified Total:	\$58,876.97																																							
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05-44640																																										
	\$32,169.54		\$26,707.43																																							
		\$32,169.54	\$26,707.43																																							
<p>Claim: 2028 Date Filed: 02/15/2006 Docketed Total: \$41,742.27 Filing Creditor Name and Address: SYZ ROLMEX S DE RL DE CV ATTN DAVID N RUTILA PRESIDENT 3180 BEREAL RD CLEVELAND, OH 44111-1595</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <table> <tr> <td>Docketed Total:</td> <td>\$41,742.27</td> <td>Modified Total:</td> <td>\$33,441.59</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44640</td> <td>\$41,742.27</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$41,742.27</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$4,000.00</td> <td>\$29,441.59</td> </tr> <tr> <td></td> <td>\$41,742.27</td> <td></td> <td></td> </tr> </table>	Docketed Total:	\$41,742.27	Modified Total:	\$33,441.59	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$41,742.27				\$41,742.27					\$4,000.00	\$29,441.59		\$41,742.27			<table> <tr> <td>Case Number*</td> <td>Secured</td> <td>Priority</td> <td>Unsecured</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$4,000.00</td> <td></td> <td>\$29,441.59</td> </tr> <tr> <td></td> <td></td> <td>\$4,000.00</td> <td>\$29,441.59</td> </tr> </table>	Case Number*	Secured	Priority	Unsecured	05-44640					\$4,000.00		\$29,441.59			\$4,000.00	\$29,441.59
Docketed Total:	\$41,742.27	Modified Total:	\$33,441.59																																							
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		\$4,000.00	\$29,441.59																																							

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<p>Claim: 13546 Date Filed: 07/31/2006 Docketed Total: \$42,827.19 Filing Creditor Name and Address: UPG DE MEXICO S DE RL DE CV UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523</p>	<p>Claim Holder Name and Address UPG DE MEXICO S DE RL DE CV UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$42,827.19</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$42,827.19</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$42,827.19				\$42,827.19			<p>Docketed Total: \$42,827.19 Modified Total: \$42,827.19</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$33,601.09</td> </tr> <tr> <td></td> <td></td> <td>\$9,226.10</td> <td>\$33,601.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,601.09			\$9,226.10	\$33,601.09
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$42,827.19																									
	\$42,827.19																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$33,601.09																							
		\$9,226.10	\$33,601.09																							
<p>Claim: 16460 Date Filed: 12/19/2006 Docketed Total: \$83,839.32 Filing Creditor Name and Address: VJ TECHNOLOGIES INC 89 CARLOUGH RD BOHEMIA, NY 11716</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$60,000.00</td> <td>\$23,839.32</td> </tr> <tr> <td></td> <td></td> <td>\$60,000.00</td> <td>\$23,839.32</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$60,000.00	\$23,839.32			\$60,000.00	\$23,839.32	<p>Docketed Total: \$83,839.32 Modified Total: \$60,880.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$60,000.00</td> <td>\$880.00</td> </tr> <tr> <td></td> <td></td> <td>\$60,000.00</td> <td>\$880.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$60,000.00	\$880.00			\$60,000.00	\$880.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$60,000.00	\$23,839.32																							
		\$60,000.00	\$23,839.32																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$60,000.00	\$880.00																							
		\$60,000.00	\$880.00																							

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-3 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS***

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 1916 Date Filed: 02/08/2006 Docketed Total: \$ 48,784.11 Filing Creditor Name and Address: UNISEAL INC PO BOX 6288 EVANSVILLE, IN 47719</p>	<p>Claim Holder Name and Address UNISEAL INC PO BOX 6288 EVANSVILLE, IN 47719</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$48,784.11</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$48,784.11</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$48,784.11				\$48,784.11	<p>Docketed Total: \$48,784.11</p> <p>Modified Total: \$540.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$540.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$540.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$540.00				\$540.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$48,784.11																							
			\$48,784.11																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$540.00																							
			\$540.00																							
		<p>Total Claims to be Modified: 1 Total Amount as Docketed: \$48,784.11 Total Amount as Modified: \$ 540.00</p>																								

*See Exhibit E for a listing of debtor entities by case number.

Page 1 of 1

******The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Fourth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit E - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44615	DELPHI LLC
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
2088343 ONTARIO LIMITED	4769	Exhibit B - BOOKS AND RECORDS CLAIMS
ACCURATE THREADED FASTENERS INC ATF INC	11413	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
AGFA	8719	Exhibit B - BOOKS AND RECORDS CLAIMS
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ALCOA EXTRUSIONS INC	12009	Exhibit B - BOOKS AND RECORDS CLAIMS
ALEGRE INC	12193	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
ALLEGRO MICRO SYSTEMS INC	1741	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ALUMAX MILL PRODUCTS INC	12006	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	7995	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
AMROC INVESTMENTS LLC	8581	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	8584	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARBON EQUIP CORP RITE HITE CORP	206	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	6637	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	10882	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14280	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14281	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARTHUR ANDERSEN LLP	16748	Exhibit C - UNTIMELY CLAIMS
ASHLAND INCORPORATED	2760	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL LP	1699	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BANK OF AMERICA N A	5423	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9261	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
BEHR HELLA THERMOCONTROL GMBH	14058	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BEHR HELLA THERMOCONTROL GMBH	15197	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BREEN COLOR CONCENTRATES INC	14174	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CAPSONIC AUTOMOTIVE INC	16735	Exhibit A - DUPLICATE OR AMENDED CLAIMS
CARRIER CORP	9462	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND	2693	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CF SPECIAL SITUATION FUND I LP	11777	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CONTRARIAN FUNDS LLC	15447	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S	10390	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DAVALOR MOLD CORPORATION	8980	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DAY PAK INC EFT	13612	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DEBRA A SMITH	16063	Exhibit B - BOOKS AND RECORDS CLAIMS
DIRECT SOURCING SOLUTIONS INC	14260	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
E R WAGNER MANUFACTURING CO	10685	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
EATON AEROQUIP DE MEXICO SA DE CV	10971	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
EATON CORPORATION	6809	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
EATON POWER QUALITY CORPORATION	10969	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
EATON YALE LTD	10970	Exhibit B - BOOKS AND RECORDS CLAIMS
EIKENBERRY & ASSOCIATES INC	15141	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
EIS INC	9924	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FAISON OFFICE PRODUCTS LLC	11025	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FAST TEK GROUP LLC	6601	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDERAL EXPRESS CORPORATION	15604	Exhibit B - BOOKS AND RECORDS CLAIMS
FEDEX CUSTOM CRITICAL	747	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDEX CUSTOM CRITICAL	749	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDEX FREIGHT	6934	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	Exhibit A - DUPLICATE OR AMENDED CLAIMS
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
FUTABA CORPORATION OF AMERICA	9261	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GE INFRASTRUCTURE SENSING	10734	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE PLASTICS	11473	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE SILICONES	15540	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GOLDMAN SACHS CREDIT PARTNERS LP	2639	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GRIFFCO QUALITY SOLUTIONS INC	15229	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GW PLASTICS INC	68	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	69	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	70	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	72	Exhibit B - BOOKS AND RECORDS CLAIMS
H & L TOOL COMPANY INC	16746	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HAIN CAPITAL HOLDINGS LLC	675	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
HAIN CAPITAL HOLDINGS LLC	12016	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HEALTHPLUS OF MICHIGAN INC	13453	Exhibit B - BOOKS AND RECORDS CLAIMS
HTC GLOBAL SERVICES INC	12016	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ILLINOIS TOOL WORKS INC	9569	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
INGERSOLL RAND CO AIR SOLUTIONS	1042	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
JDC LOGISTICS INC	4466	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
KUSS CORPORATION	10983	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LATIGO MASTER FUND LTD	14200	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIFETIME INDUSTRIES INC	1994	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS DBA REVENUE MANAGEMENT	811	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	2028	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIQUIDITY SOLUTIONS INC	2036	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIQUIDITY SOLUTIONS INC	2610	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	2679	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	1695	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	2612	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	6593	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	10558	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD	12840	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD	16247	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16418	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16460	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP	6594	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LORD CORPORATION	16307	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LTX CORPORATION	9680	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	16741	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	16742	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON NICHE OPPORTUNITIES LLC	5734	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
MEDALIST INDUSTRIES INC	9576	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
MEUNIER ELECTRONIC SUPPLY INC	6632	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MITSUI AND CO USA INC	5778	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC	13590	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC	13592	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC CO	13591	Exhibit B - BOOKS AND RECORDS CLAIMS
N D K AMERICA INC	14200	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
NEWARK ELECTRONICS	7550	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PARK OHIO PRODUCTS INC	15134	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
PITNEY BOWES INC FASCIMILE DIV	10119	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PLAINFIELD STAMPING TEXAS INC	12437	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PLAINFIELD TOOL & ENGINEERING	12441	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
R & L SPRING CO EFT	16740	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SABIC INNOVATIVE PLASTICS US LLC	11310	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SABIC INNOVATIVE PLASTICS US LLC	11473	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SCHRADER BRIDGEPORT INTL INC	11284	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SCOTT SPECIALTY GASES INC	16104	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SMALL PARTS INC	11274	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SPCP GROUP LLC	9880	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC	12006	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC	12007	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11099	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14140	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPECIAL ELECTRIC	9601	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPRINT NEXTEL CORP	474	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
STAGECOACH CARTAGE	5069	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SUPERIOR PLASTIC INC	12350	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SUPPLIER INSPECTION SERVICES INC	2426	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TENNESSEE VALLEY AUTHORITY TVA	2187	Exhibit A - DUPLICATE OR AMENDED CLAIMS
TGI DIRECT INC	8927	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TGI DIRECT INC	8929	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TPG CREDIT OPPORTUNITIES FUND LP	9470	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TRICON INDUSTRIES INC	8935	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TRICON INDUSTRIES INC	8937	Exhibit B - BOOKS AND RECORDS CLAIMS
TRITON INDUSTRIES INC	11229	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
UNISEAL INC	1916	Exhibit D-3 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS
UNITED STARS INDUSTRIES INC	16695	Exhibit A - DUPLICATE OR AMENDED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
UPG DE MEXICO S DE RL DE CV	13546	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	Exhibit C - UNTIMELY CLAIMS
VOLLAND ELECTRIC	14660	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
WRIGHT STATE UNIVERSITY	2906	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

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The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN

ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS (C) UNTIMELY CLAIMS, AND (D)
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO
PRIOR ORDER IDENTIFIED IN TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b)
And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected
On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification,
Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To
Prior Order, dated December 21, 2007 (the "Twenty-Fourth Omnibus Claims Objection"),¹ of
Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-
in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of
the hearing held on the Twenty-Fourth Omnibus Claims Objection; and after due deliberation
thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-Fourth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, and D-3 hereto was properly and timely served with a copy of the Twenty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Fourth Omnibus Claims Objection. No other or further notice of the Twenty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

F. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

G. The Claims listed on Exhibit D-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

H. The Claim listed on Exhibit D-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

I. The relief requested in the Twenty-Fourth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED

THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Each Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

5. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-2 shall be entitled to (a) recover for any

Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-3 hereto shall not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3 hereto, subject to the Debtors' right to further object to the Claim Subject To Modification That Is Subject To Prior Order. The Claim Subject To Modification That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit E hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1, D-2, and D-3, and Exhibit F sets forth each of the Claims referenced on Exhibits A, B, C, D-1, D-2,

and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Fourth Omnibus Claims Objection.

9. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

10. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

11. Each of the objections by the Debtors to each Claim addressed in the Twenty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, and D-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Fourth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

12. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

13. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Fourth Omnibus Claims Objection.

Dated: New York, New York
January ___, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Capsonic Automotive Inc	460 S Second St Elgin, IL 60123	10/25/2007	16735	\$778,532.62	Duplicate Or Amended Claims	Disallow and Expunge	8373
First Technology Holdings Inc and Affiliates and Subsidiaries	John D Hertzberg 30150 Telegraph Rd Ste 444 Bingham Farms, MI 48025	1/26/2006	1672	\$633,258.00	Duplicate Or Amended Claims	Disallow and Expunge	16739
Tennessee Valley Authority TVA	Harriet A Cooper Assistant General Counsel 400 W Summit Hill Dr Knoxville, TN 37902-1401	3/6/2006	2187	\$1,268,394.16	Duplicate Or Amended Claims	Disallow and Expunge	1695
United Stars Industries Inc	Sean T Scott Mayer Brown Rowe & Maw 190 S LaSalle St Chicago, IL 60603-3441	10/24/2005	16695	\$13,238.61	Duplicate Or Amended Claims	Disallow and Expunge	16745

Twenty-Fourth Omnibus Claims Objection

Exhibit B Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
2088343 Ontario Limited	2125 Wyecroft Rd Oakville, ON L6L 5L7 Canada	5/4/2006	4769	\$297,095.72	Books And Records Claims	Disallow and Expunge	
2088343 Ontario Limited	Carson Fischer PLC Attn Robert A Weisberg Christopher A Grosman 4111 Andover Rd W 2nd Fl Bloomfield Hills, MI 48302	5/4/2006	4769	\$297,095.72	Books And Records Claims	Disallow and Expunge	
AGFA	AGFA Gevaert Gmbh 200 Ballardvale St Wilmington, MA 01887	6/28/2006	8719	\$90,518.74	Books And Records Claims	Disallow and Expunge	
Alcoa Extrusions Inc	Paul Kopritich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12009	\$77,872.57	Books And Records Claims	Disallow and Expunge	
Debra A Smith	1116 Bay Hill Dr Gibsonia, PA 15044	8/9/2006	16063	\$1,157.52	Books And Records Claims	Disallow and Expunge	
Eaton Yale Ltd	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10970	\$14,019.41	Books And Records Claims	Disallow and Expunge	
Federal Express Corporation	Charles J Filardi Jr Esq Filardi Law Offices LLC 65 Trumbull St 2nd Fl New Haven, CT 06510	7/31/2006	15604	\$1,000.00	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	68	\$179,190.75	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	69	\$75,093.37	Books And Records Claims	Disallow and Expunge	

Twenty-Fourth Omnibus Claims Objection

Exhibit B Service List

1	2	3	4	5 Asserted	6	7	8 Surviving
Name	Address	Date Filed	Claim Number	Claim Amount	Basis for Objection	Treatment of Claim	Claim Number
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	70	\$276,013.27	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/22/2005	72	\$107,785.70	Books And Records Claims	Disallow and Expunge	
HealthPlus of Michigan Inc	Attn Dan Champney Esq 2050 S Linden Rd Flint, MI 48532	7/31/2006	13453	\$0.00	Books And Records Claims	Disallow and Expunge	
Motor City Electric Co	9440 Grinnell St Detroit, MI 48213-1151	7/31/2006	13591	\$10,487.41	Books And Records Claims	Disallow and Expunge	
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/2006	8937	\$644,677.01	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim	Asserted	Basis for Objection	Treatment of Claim	Surviving
			Number	Amount			Claim Number
Arthur Andersen Llp	PO Box 390 St Charles, IL 60174	10/15/2007	16748	\$29,559.00	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Anthony J Celebreeze Building 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/2007	16747	\$30,000.00	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Donna L Williams Alexander Anthony J Celebreeze Office Bldg 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/2007	16747	\$30,000.00	Untimely Claims	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a

"Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200 __, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barlant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
Thomas Plunkett
Marty Reisig

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_____, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York

_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By:_____

John Wm. Butler, Jr. (JB 4711)

John K. Lyons (JL 4951)

Ron E. Meisler (RM 3026)

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606

(312) 407-0700

By:_____

Kayalyn A. Marafioti (KM 9632)

Thomas J. Matz (TM 5986)

Four Times Square

New York, New York 10036

(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Alcoa Automotive Castings a Michigan Partnership	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$8,967.88	General Unsecured
Allegro Micro Systems Inc	Irene Beaulac 115 Northeast Cutoff Worcester, MA 01615	2/1/2006	1741	\$1,669,714.54	Claims Subject To Modification	05-44640	\$1,410,167.30	General Unsecured
Alumax Mill Products Inc	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$17,288.98	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/2006	8581	\$550,087.00	Claims Subject To Modification	05-44640	\$470,871.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/2006	8584	\$76,448.98	Claims Subject To Modification	05-44640	\$75,549.82	General Unsecured
Arbon Equip Corp Rite Hite Corp	8900 N Arbor Dr Milwaukee, WI 53223	10/31/2005	206	\$27,371.53	Claims Subject To Modification	05-44640	\$13,065.09	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	5/23/2006	6637	\$13,487.61	Claims Subject To Modification	05-44640	\$12,967.93	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/25/2006	10882	\$76,784.27	Claims Subject To Modification	05-44640	\$76,784.27	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/2006	14280	\$13,930.66	Claims Subject To Modification	05-44640	\$12,484.64	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/2006	14281	\$40,160.57	Claims Subject To Modification	05-44640	\$40,160.57	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/23/2006	6637	\$13,487.61	Claims Subject To Modification	05-44640	\$12,967.93	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/2006	10882	\$76,784.27	Claims Subject To Modification	05-44640	\$76,784.27	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	14280	\$13,930.66	Claims Subject To Modification	05-44640	\$12,484.64	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	14281	\$40,160.57	Claims Subject To Modification	05-44640	\$40,160.57	General Unsecured
Argo Partners as assignee of Kemper Products	Argo Partners 12 West 37th St 9th fl New York, NY 10018	11/9/2007	16749	\$15,197.55	Claims Subject To Modification	05-44507	\$14,600.67	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/30/2006	1699	\$117,572.06	Claims Subject To Modification	05-44640	\$117,438.86	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/2006	1699	\$117,572.06	Claims Subject To Modification	05-44640	\$117,438.86	General Unsecured
Bank of America N A	Attn Clare Pierce 40 W 57th St New York, NY 10019	5/10/2006	5423	\$645,056.53	Claims Subject To Modification	05-44640	\$412,536.60	General Unsecured
Behr Hella Thermocontrol GmbH	Behr Hella Hansastra 40 Lippstadt, 59557 Germany	7/31/2006	14058	\$34,109.64	Claims Subject To Modification	05-44640	\$12,336.64	General Unsecured
Behr Hella Thermocontrol GmbH	Hansastraße 40 Lippstadt, 59557 Germany	7/31/2006	15197	\$141,105.88	Claims Subject To Modification	05-44640	\$62,299.54	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Carrier Corp	Attn Joyce Kuppel PO Box 4808 Bldg TR S Syracuse, NY 13221	7/13/2006	9462	\$14,995.98	Claims Subject To Modification	05-44640	\$4,311.33	General Unsecured
Ceramtec North America & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/2006	2693	\$245,952.74	Claims Subject To Modification	05-44640	\$232,341.07	General Unsecured
CF Special Situation Fund I LP	Attn Stuart A Laven Jr Benesch Friedlander Coplan & Aronoff LLP 2300 BP Tower 200 Public Square Cleveland, OH 44114-2378	7/27/2006	11777	\$516,441.65	Claims Subject To Modification	05-44640	\$194,475.66	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/2006	15447	\$104,135.00	Claims Subject To Modification	05-44640	\$87,932.64	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	15447	\$104,135.00	Claims Subject To Modification	05-44640	\$87,932.64	General Unsecured
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/2006	10390	\$367,359.35	Claims Subject To Modification	05-44640	\$246,837.18	General Unsecured
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/2006	10390	\$367,359.35	Claims Subject To Modification	05-44640	\$246,837.18	General Unsecured
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/7/2006	9111	\$603,421.56	Claims Subject To Modification	05-44640	\$533,760.05	General Unsecured
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/2006	9111	\$603,421.56	Claims Subject To Modification	05-44640	\$533,760.05	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
CSI Leasing Inc fka Computer Sales International Inc	Attn Jeffrey L Rousseau 9990 Olive Street Road Ste 101 St Louis, MO 63141	7/7/2006	9118	\$37,197.78	Claims Subject To Modification	05-44640	\$35,948.33	General Unsecured
Davalor Mold Corporation	46480 Continental Dr Chesterfield, MI 48047	7/5/2006	8980	\$65,898.50	Claims Subject To Modification	05-44640	\$61,898.50	General Unsecured
Day Pak Inc Eft	PO Box 363 Dayton, OH 45409	7/31/2006	13612	\$31,393.49	Claims Subject To Modification	05-44640	\$28,110.23	General Unsecured
E R Wagner Manufacturing Co	Lock Box 53100 Milwaukee, WI 53288	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	E R Wagner Manufacturing Co 4611 N 32nd St Milwaukee, Wi 53209	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
Eaton Power Quality Corporation	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10969	\$6,996.16	Claims Subject To Modification	05-44640	\$6,996.16	General Unsecured
EIS Inc	Kimberly J Robinson Barack Ferrazzano Kirschbaum & Nagelberg LLP 200 W Madison St Ste 3900 Chicago, IL 60606	7/19/2006	9924	\$11,820.81	Claims Subject To Modification	05-44640	\$11,820.81	General Unsecured
Faison Office Products LLC	Attn Dan Morton 3251 Revere St Ste 200 Aurora, CO 80011	7/26/2006	11025	\$177,519.59	Claims Subject To Modification	05-44640	\$110,914.53	General Unsecured
Fast Tek Group Llc	9850 E 30th St Indianapolis, IN 46229	5/22/2006	6601	\$50,414.05	Claims Subject To Modification	05-44640	\$48,289.85	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
FedEx Custom Critical	c o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/2005	747	\$1,941.46	Claims Subject To Modification	05-44640	\$1,941.46	General Unsecured
FedEx Custom Critical	c o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/2005	749	\$67,998.47	Claims Subject To Modification	05-44640	\$67,998.47	General Unsecured
GE Consumer & Industrial f k a GE Supply	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/2006	10199	\$341,525.93	Claims Subject To Modification	05-44640	\$287,000.00	General Unsecured
Grifco Quality Solutions Inc	12300 Old Tesson Rd Ste 400a Saint Louis, MO 63128	7/31/2006	15229	\$21,267.84	Claims Subject To Modification	05-44640	\$18,798.22	General Unsecured
H & L Tool Company Inc	32701 Dequindre Rd Madison Heights, MI 48071	11/13/2007	16746	\$41,723.84	Claims Subject To Modification	05-44640	\$34,379.19	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$316,917.71	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$316,917.71	General Unsecured
Htc Global Services Inc	3270 W Big Beaver Rd Troy, MI 48084	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Huck International A Delaware Corporation	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12010	\$36,850.32	Claims Subject To Modification	05-44640	\$27,527.41	General Unsecured
Ingersoll Rand Co Air Solutions	Ingersoll Rand Air Solutions 800 D Beaty St Davidson, NC 28036	12/5/2005	1042	\$41,516.60	Claims Subject To Modification	05-44640	\$25,789.42	General Unsecured
ITW Shakeproof Industrial Products	ITW Shakeproof 2550 S 27th Ave Broadview, IL 60155	1/27/2006	1688	\$65,530.04	Claims Subject To Modification	05-44640	\$34,119.63	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Jdc Logistics Inc	9809 S Franklin Dr Franklin, WI 53132	5/2/2006	4466	\$42,445.10	Claims Subject To Modification	05-44640	\$41,835.10	General Unsecured
Kuss Corporation	Jill L Murch Foley & Lardner LLP 321 N Clark St Ste 2800 Chicago, IL 60610	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Kuss Corporation	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Kuss Corporation	Foley & Lardner LLP Lori V Vaughan 90 Park Ave New York, NY 10016	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Lifetime Industries Inc	David J Harris Burch Porter & Johnson PLLC 130 N Court Ave Memphis, TN 38103	2/14/2006	1994	\$35,738.64	Claims Subject To Modification	05-44640	\$15,358.44	General Unsecured
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/22/2005	811	\$239,472.32	Claims Subject To Modification	05-44640	\$179,513.53	General Unsecured
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/11/2006	2610	\$178,955.76	Claims Subject To Modification	05-44640	\$21,275.60	General Unsecured
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/18/2006	2679	\$128,067.32	Claims Subject To Modification	05-44640	\$120,574.55	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Floor New York, NY 10019	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Lord Corporation	Lisa Watt 2000 W Grandview Blvd Erie, PA 16514	9/12/2006	16307	\$362,371.05	Claims Subject To Modification	05-44640	\$331,047.89	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
LTX Corporation	Attn Legal Counsel 825 University Ave Norwood, MA 02062	7/17/2006	9680	\$261,479.00	Claims Subject To Modification	05-44640	\$231,439.00	General Unsecured
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/2007	16741	\$10,576.32	Claims Subject To Modification	05-44640	\$10,576.32	General Unsecured
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/2007	16742	\$54,140.04	Claims Subject To Modification	05-44640	\$48,846.35	General Unsecured
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/12/2006	5734	\$5,967.84	Claims Subject To Modification	05-44640	\$4,427.84	General Unsecured
Meunier Electronic Supply Inc	3409 E Washington St Indianapolis, IN 46201	5/23/2006	6632	\$35,369.12	Claims Subject To Modification	05-44640	\$28,710.20	General Unsecured
Mitsui and Co Usa Inc	Attn Sam Danzis Esq 200 Park Ave New York, NY 10166	5/12/2006	5778	\$14,196.24	Claims Subject To Modification	05-44640	\$14,196.24	General Unsecured
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/2006	13590	\$62,435.12	Claims Subject To Modification	05-44640	\$12,842.07	General Unsecured
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/2006	13592	\$1,901.51	Claims Subject To Modification	05-44640	\$993.92	General Unsecured
Pitney Bowes Inc Fascimile Div	PO Box 856037 Louisville, KY 40285-6037	7/21/2006	10119	\$191,003.63	Claims Subject To Modification	05-44640	\$55,280.37	General Unsecured
Plainfield Stamping Texas Inc	PO Box 265 Plainfield, IL 60544	7/28/2006	12437	\$7,092.91	Claims Subject To Modification	05-44640	\$7,092.91	General Unsecured
Plainfield Tool & Engineering	Plainfield Stamping Illinois 24035 Riverwalk Ct Plainfield, IL 60544-8145	7/28/2006	12441	\$48,770.59	Claims Subject To Modification	05-44640	\$1,727.84	General Unsecured
R & L Spring Co Eft	1097 Geneva Pkwy Remit Updt 7 99 Letter Lake Geneva, WI 53147	11/6/2007	16740	\$16,532.05	Claims Subject To Modification	05-44640	\$15,282.00	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Schrader Bridgeport Intl Inc	Altavista Epd PO Box 102133 Atlanta, GA 30368-2133	7/27/2006	11284	\$114,112.12	Claims Subject To Modification	05-44640	\$3,886.35	General Unsecured
Scott Specialty Gases Inc	6141 Easton Rd Plumsteadville, PA 18949	8/9/2006	16104	\$12,730.27	Claims Subject To Modification	05-44640	\$4,547.40	General Unsecured
Small Parts De Mexico S De RL CV Juarez MX	PO Box 7002 Logansport, IN 46947	7/27/2006	11272	\$64,795.10	Claims Subject To Modification	05-44640	\$62,213.04	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$329,238.02	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$268,346.36	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$329,238.02	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$268,346.36	General Unsecured
Special Electric	Special Electric 2121 S 116th St West Allis, WI 53227	7/17/2006	9601	\$25,211.74	Claims Subject To Modification	05-44640	\$25,211.74	General Unsecured
Sprint Nextel Corp	Attn Bankruptcy Nextel Communications Inc PO Box 172408 Denver, CO 80217-2408	11/10/2005	474	\$319,224.11	Claims Subject To Modification	05-44481	\$182,628.93	General Unsecured
Superior Plastic Inc	Superior Plastic inc 200 E Big Beaver Rd Suite 112 Troy, MI 48083	7/28/2006	12350	\$65,511.81	Claims Subject To Modification	05-44640	\$62,986.06	General Unsecured
Supplier Inspection Services Inc	2941 S Gettysburg Ave Dayton, OH 45418	3/27/2006	2426	\$103,832.09	Claims Subject To Modification	05-44640	\$98,138.09	General Unsecured
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507-390	7/5/2006	8927	\$10,119.17	Claims Subject To Modification	05-44481	\$6,227.10	General Unsecured
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507	7/5/2006	8929	\$68,364.68	Claims Subject To Modification	05-44640	\$45,159.62	General Unsecured
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/13/2006	9470	\$1,347,828.94	Claims Subject To Modification	05-44640	\$1,244,861.71	General Unsecured
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/2006	8935	\$71,548.68	Claims Subject To Modification	05-44640	\$18,166.21	General Unsecured
Triton Industries Inc	135 S Lasalle St Dept 4492 Chicago, IL 60674-4492	7/26/2006	11229	\$78,757.21	Claims Subject To Modification	05-44640	\$46,587.40	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	3/3/2006	2174	\$234,500.00	Claims Subject To Modification	05-44640	\$234,499.00	General Unsecured
Volland Electric	75 Innsbruck Dr Cheektowaga, NY 14227	7/31/2006	14660	\$52,448.27	Claims Subject To Modification	05-44640	\$25,901.84	General Unsecured
Wright State University	Attn Gwen M Mattison General Counsel 356 University Hall Dayton, OH 45435	4/27/2006	2906	\$126,323.97	Claims Subject To Modification	05-44640	\$82,394.31	General Unsecured

Twenty-Fourth Omnibus Claims Objection

Exhibit D-3 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Uniseal Inc	Attn Stacy Baumberger PO Box 6288 Evansville, IN 47719	2/8/2006	1916	\$48,784.11	Claim Subject To Modification That Is Subject To Prior Order	05-44640	\$540.00	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT J

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Accurate Threaded Fasteners Inc ATF Inc	Pia N Thompson Sachnoff & Weaver Ltd 10 S Wacker Dr Chicago, IL 60606-7507	7/27/2006	11413	\$617,679.20	Modified Claims Asserting Reclamation	05-44640	\$71,376.60	Priority	05-44640	\$478,623.40	General Unsecured
Alegre Inc	Lilly Phillips President 3103 W Tech Rd Miamisburg, OH 45342	7/28/2006	12193	\$2,382,040.18	Modified Claims Asserting Reclamation	05-44640	\$20,154.39	Priority	05-44640	\$331,809.23	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/14/2006	7995	\$896,187.82	Modified Claims Asserting Reclamation	05-44640	\$86,216.72	Priority	05-44640	\$767,073.90	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$197,369.77	Priority	05-44640	\$3,833,125.96	General Unsecured
Breen Color Concentrates Inc	Mark Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/31/2006	14174	\$11,505.71	Modified Claims Asserting Reclamation	05-44640	\$5,107.39	Priority	05-44640	\$6,398.32	General Unsecured
Commodity Mgmt Svcs Gbs Printed Prods & Sys	PO Box 2340 North Canton, OH 44720-0340	7/21/2006	10155	\$266,081.47	Modified Claims Asserting Reclamation	05-44640	\$511.95	Priority	05-44640	\$94,368.15	General Unsecured
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Contrarian Funds LLC Attn Alpa Jimenez 4111 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/2006	12672	\$1,613,757.04	Modified Claims Asserting Reclamation	05-44640	\$12,103.66	Priority	05-44640	\$1,497,306.18	General Unsecured
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12672	\$1,613,757.04	Modified Claims Asserting Reclamation	05-44640	\$12,103.66	Priority	05-44640	\$1,497,306.18	General Unsecured
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Attn Alpa Jimenez Contrarian Funds LLC 4111 W Putnam Ave Ste 225 Greenwich, Ct 06830	11/13/2007	16745	\$13,238.61	Modified Claims Asserting Reclamation	05-44640	\$11,853.70	Priority			
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/13/2007	16745	\$13,238.61	Modified Claims Asserting Reclamation	05-44640	\$11,853.70	Priority			
Eaton Corporation	co Liquidity Solutions Inc DBA Revenue Management 1 University Plaza No 312 Hackensack, NJ 07601	5/25/2006	6809	\$740,224.29	Modified Claims Asserting Reclamation	05-44640	\$107,257.28	Priority	05-44640	\$415,520.72	General Unsecured
Eikenberry & Associates Inc	PO Box 2676 Kokomo, IN 46904-2676	7/31/2006	15141	\$438,605.19	Modified Claims Asserting Reclamation	05-44640	\$1,530.60	Priority	05-44640	\$43,714.73	General Unsecured
Eikenberry & Associates Inc	Bose McKinney & Evans Llp Jeanette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/31/2006	15141	\$438,605.19	Modified Claims Asserting Reclamation	05-44640	\$1,530.60	Priority	05-44640	\$43,714.73	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	THOMAS SKIBINSKI CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	11/6/2007	16739	\$633,258.00	Modified Claims Asserting Reclamation	05-44640	\$23,525.65	Priority	05-44640	\$542,728.99	General Unsecured
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	RICHARD C PEDONE NIXON PEABODY LLP 100 SUMMER ST BOSTON, MA 02110	11/6/2007	16739	\$633,258.00	Modified Claims Asserting Reclamation	05-44640	\$23,525.65	Priority	05-44640	\$542,728.99	General Unsecured
Futaba Corporation Of America	711 E State Pky Schaumburg, IL 60173	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$0.00	General Unsecured
Futaba Corporation Of America	Burr & Forman LLP Michael Leo Hall 420 N 20th St Ste 3100 Birmingham, AL 35203	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$0.00	General Unsecured
GE Infrastructure Sensing	Attn Val Venable c/o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/25/2006	10734	\$755,003.52	Modified Claims Asserting Reclamation	05-44640	\$42,903.31	Priority	05-44640	\$703,841.80	General Unsecured
GE Silicones	Attn Val Venable c/o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/31/2006	15540	\$651,800.43	Modified Claims Asserting Reclamation	05-44640	\$37,338.82	Priority	05-44640	\$487,687.47	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	11/18/2005	675	\$544,824.79	Modified Claims Asserting Reclamation	05-44640	\$941.46	Priority	05-44640	\$485,086.49	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/18/2005	675	\$544,824.79	Modified Claims Asserting Reclamation	05-44640	\$941.46	Priority	05-44640	\$485,086.49	General Unsecured
Illinois Tool Works Inc	Itw Deltar Tekfast 21555 S Harlem Ave Frankfort, IL 60423	7/17/2006	9569	\$72,359.10	Modified Claims Asserting Reclamation	05-44640	\$9,319.21	Priority	05-44640	\$53,293.56	General Unsecured
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/24/2006	14200	\$1,444,823.68	Modified Claims Asserting Reclamation	05-44640	\$1,297,786.54	General Unsecured			
Liquidity Solutions Inc	Dba Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/2006	2028	\$41,742.27	Modified Claims Asserting Reclamation	05-44640	\$4,000.00	Priority	05-44640	\$29,441.59	General Unsecured
Liquidity Solutions Inc	Dba Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/2006	2036	\$1,288,259.67	Modified Claims Asserting Reclamation	05-44640	\$111,882.90	Priority	05-44640	\$813,501.76	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Marian Inc fka Marian Rubber Products	Wayne Rinker Marian Inc 1011 E St Clair St Indianapolis, IN 46202	7/27/2006	11453	\$236,298.73	Modified Claims Asserting Reclamation	05-44640	\$25,605.91	Priority	05-44640	\$207,878.98	General Unsecured
Medalist Industries Inc	Medalist Indl Fastener Div 2700 York Rd Elk Grove Village, IL 60007	7/17/2006	9576	\$64,897.96	Modified Claims Asserting Reclamation	05-44640	\$33,896.44	Priority	05-44640	\$14,052.10	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
N D K America Inc	c/o Masuda Furai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	7/24/2006	14200	\$1,444,823.68	Modified Claims Asserting Reclamation	05-44640	\$145,267.57	Priority			
Park Ohio Products Inc	7000 Denison Ave Cleveland, OH 44102	7/31/2006	15134	\$355,290.19	Modified Claims Asserting Reclamation	05-44640	\$45,060.80	Priority	05-44640	\$154,342.18	General Unsecured
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/2006	11310	\$1,206,987.71	Modified Claims Asserting Reclamation	05-44640	\$43,573.28	Priority	05-44640	\$686,659.92	General Unsecured
SABIC Innovative Plastics US LLC	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11310	\$1,206,987.71	Modified Claims Asserting Reclamation	05-44640	\$43,573.28	Priority	05-44640	\$686,659.92	General Unsecured
Small Parts Inc	PO Box 7002 Logansport, IN 46947	7/27/2006	11274	\$176,158.38	Modified Claims Asserting Reclamation	05-44640	\$32,169.54	Priority	05-44640	\$26,707.43	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/2006	11099	\$173,734.07	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$34,511.79	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/2006	11099	\$173,734.07	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$34,511.79	General Unsecured
UPG de Mexico S de RL de CV	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/31/2006	13546	\$42,827.19	Modified Claims Asserting Reclamation	05-44640	\$9,226.10	Priority	05-44640	\$33,601.09	General Unsecured
UPG de Mexico S de RL de CV	Monica J Machen Sonnenschein Nath & Rosenthal LLP 8000 Sears Tower Chicago, IL 60606	7/31/2006	13546	\$42,827.19	Modified Claims Asserting Reclamation	05-44640	\$9,226.10	Priority	05-44640	\$33,601.09	General Unsecured

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
③	④	⑤	⑥	⑦	⑧	⑨
				⑩	⑪	⑫

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT L

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Name	Address	Date Filed	Claim Number	Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2	Modified Debtor3	Modified Amount3	Modified Nature3	Modified Debtor4	Modified Amount4	Modified Nature4	Modified Debtor5	Modified Amount5	Modified Nature5
Eaton Aeroquip De Mexico Sa De Cv	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10971	\$332,442.44	Modified Claims Asserting Reclamation	05-44640	\$5,813.32	Priority	05-44481	\$124,643.55	General Unsecured									
GE Plastics	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Judy A O'Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Hillary Jewett 90 Park Ave New York, NY 10016	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44640	\$199,218.25	Priority												

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
③	④	⑤	⑥	⑦	⑧	⑨
				⑩	⑪	⑫
				⑬	⑭	⑮
				⑯	⑰	⑱
				⑲	⑳	㉑

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT N

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2	Modified Debtor3	Modified Amount3	Modified Nature3	Modified Debtor4	Modified Amount4	Modified Nature4	Modified Debtor5	Modified Amount5	Modified Nature5	Modified Debtor6	Modified Amount6	Modified Nature6	
Ashland Incorporated	Collection Department DS 3 PO Box 2219 Columbus, OH 43216	4/25/2006	2760	\$262,636.04	Claims Subject To Modification	05-44640	\$208,922.21	General Unsecured	05-44615	\$1,672.00	General Unsecured	05-44624	\$1,084.86	General Unsecured										
Direct Sourcing Solutions Inc	Dssi 9300 Shelbyville Rd Ste 402 Louisville, KY 40222	7/31/2006	14260	\$660,698.51	Claims Subject To Modification	05-44624	\$25,888.15	General Unsecured	05-44640	\$125,025.00	General Unsecured													
FedEx Freight	FedEx Freight Delivery Code 2259 PO Box 844 Harrison, AR 72602-0840	5/26/2006	6934	\$17,219.26	Claims Subject To Modification	05-44640	\$12,507.67	General Unsecured	05-44511	\$1,709.19	General Unsecured	05-44482	\$3,002.40	General Unsecured										
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	4/13/2006	2639	\$1,179,772.10	Claims Subject To Modification	05-44640	\$1,046,698.81	General Unsecured	05-44482	\$895.77	General Unsecured													
Newark Electronics	PO Box 94151 Palatine, IL 60094-4151	6/6/2006	7550	\$185,979.44	Claims Subject To Modification	05-44640	\$88,909.44	General Unsecured	05-44624	\$70.97	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44567	\$555.84	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44482	\$646.52	General Unsecured	
Newark Electronics	Newark Electronics Corp 4801 N Ravenswood Ave Chicago, IL 60640	6/6/2006	7550	\$185,979.44	Claims Subject To Modification	05-44640	\$88,909.44	General Unsecured	05-44624	\$70.97	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44567	\$555.84	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44482	\$646.52	General Unsecured	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/31/2006	14140	\$1,641,742.91	Claims Subject To Modification	05-44612	\$1,407,641.55	General Unsecured	05-44640	\$201,199.88	General Unsecured													
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/2006	14140	\$1,641,742.91	Claims Subject To Modification	05-44612	\$1,407,641.55	General Unsecured	05-44640	\$201,199.88	General Unsecured													
Stagecoach Cartage	PO Box 26517 El Paso, TX 79926	5/8/2006	5069	\$3,890.28	To Modification	05-44567	\$2,380.24	Unsecured	05-44640	\$610.00	Unsecured													

EXHIBIT O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
③	④	⑤	⑥	⑦	⑧	⑨
				⑩	⑪	⑫
				⑬	⑭	⑮
				⑯	⑰	⑱
				⑲	⑳	㉑
				㉒	㉓	㉔

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as

appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT E

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession,
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Neil Berger (NB-3599)

**Hearing Date: 7/23/2008
at 10:00 a.m.**

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
: Case No. 05-44481 [RDD]
DELPHI CORPORATION, et al., :
: Debtors. : (Jointly Administered)
: -----X

**NOTICE OF PRESENTMENT OF JOINT STIPULATION AND
AGREED ORDER COMPROMISING AND ALLOWING
PROOF OF CLAIM NUMBER 10718 (EQUISTAR CHEMICALS, LP)**

PLEASE TAKE NOTICE that on August 24, 2007, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 10718 (the "Claim") filed by Equistar Chemicals, LP ("Claimant") against Delphi Automotive Systems LLC pursuant to the Debtors' Twentieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected on Debtors' Books and Records, (D) Untimely Claim, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay

Procedures Claims Subject to Modification (Docket No. 9151) (the "Objection")

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Objection with respect to the Claim and, pursuant to the Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414), have (i) entered into a Settlement Agreement, dated as of July 16, 2007 (the "Settlement Agreement"), and (ii) executed a Joint Stipulation And Agreed Order Compromising and Allowing Proof Of Claim Number 10718 (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow proof of claim number 10718 as a general unsecured claim against DAS only in the amount of \$413,966.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for July 23, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
July 16, 2008

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT F

PRESENTMENT DATE: July 23, 2008
AT: 10:00 a.m.
OBJECTIONS DUE: July 22 2008
AT: 4:00 p.m.

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors-in-Possession
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2689

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re: :
DELPHI CORPORATION *et al.*, : Chapter 11
: Case No. 05-44481 (RDD)
: (Jointly Administered)
: Debtors. :
-----x

**AMENDED NOTICE OF PRESENTMENT OF JOINT STIPULATION
AND AGREED ORDER RESOLVING DEBTORS' OBJECTION TO
NOTICE OF CURE CLAIM OF BANK OF AMERICA, N.A. WITH
RESPECT TO POST-PETITION AMOUNTS SOUGHT PURSUANT TO
CERTAIN LEASES BY AND BETWEEN BANK OF AMERICA,
N.A. AND DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES, LLC**

PLEASE TAKE NOTICE that Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), by their conflicts counsel, Togut, Segal & Segal LLP, will present a proposed Stipulation and Order Among the Debtors and Bank

of America, N.A. (the "Stipulation and Order"), a true and complete copy of which is annexed hereto, to the Honorable Robert D. Drain, United States Bankruptcy Judge, at the claims hearing that is scheduled to be conducted in Courtroom 610 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on July 23, 2008 at 10:00 a.m.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the proposed Stipulation and Order must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, and Administrative Procedures, and (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242, as amended - registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) and be served upon: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: General Counsel); (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr.); (iii) conflicts counsel for the Debtors, Togut, Segal & Segal LLP, One Penn Plaza, New York, New York 10119 (Attn: Neil Berger, Esq.); (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman, Esq.);

(v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Robert H. Trust, Esq.);
(vi) counsel for Bank of America, N.A., Barnes & Thornburg LLP, 300 Ottawa Avenue, NW, Suite 500, Grand Rapids, Michigan 49503 (Attn: Patrick E. Mears, Esq.);
(vii) conflicts counsel for the Official Committee of Unsecured Creditors, WarnerStevens LLP, 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102 (Attn: Jeffrey A. Resler, Esq.); and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard, Esq.), in each case so as to be **received** no later than **4:00 p.m. (prevailing Eastern Time) on July 22, 2008** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those timely-written objections made in accordance herewith, and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court, and that if no objections to the Order are timely filed and served the Bankruptcy Court may approve the proposed Stipulation.

Dated: New York, New York
July 16, 2008

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors-in-Possession
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for DAS LLC Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----x

**JOINT STIPULATION AND AGREED ORDER RESOLVING
DEBTORS' OBJECTION TO NOTICE OF CURE CLAIM OF BANK
OF AMERICA, N.A. WITH RESPECT TO CERTAIN LEASES BY
AND BETWEEN BANK OF AMERICA, N.A. AND DELPHI
AUTOMOTIVE SYSTEMS HUMAN RESOURCES, LLC**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, (collectively, the "Debtors") and Bank of America, N.A. ("BofA") respectfully submit this Stipulation And Agreed Order Resolving The Debtors' Objection To The Notice Of Cure (the "Cure Notice") Claim Of Bank Of America, N.A. With Respect To Certain Aircraft Leases By And Between Bank Of America, N.A. And Delphi Automotive Systems Human Resources LLC ("DAS HR"), and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"), as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, prior to the Petition Date, certain of the Debtors and BofA's predecessors in interest entered into two (2) aircraft leases, both dated March 30, 2001 (the "Leases"), pursuant to which BofA leases two aircraft and related equipment to DAS HR.

WHEREAS, Delphi Corporation and Delphi Automotive Systems LLC (collectively, the "Guarantors") guaranteed performance of the obligations under the Leases.

WHEREAS, on January 25, 2008, the Court entered an order confirming the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan").

WHEREAS, DAS HR has expressed its intention to assume the Leases as part of the Plan.

WHEREAS, BofA asserts that after the Petition Date, BofA incurred legal fees and expenses in defense of its rights under the Leases and that the Debtors are obligated to reimburse BofA for those legal fees and expenses pursuant to the terms of the Leases.

WHEREAS, on or about February 1, 2008, BofA filed the Cure Notice (the "Cure Notice"), seeking (a) reimbursement of legal fees of \$147,056.02 and expenses of \$10,718, all of which were incurred after the Petition Date (the "Legal Costs") and (b) reaffirmations of Guarantors' guarantees of the Leases.

WHEREAS, the Debtors have objected to the Legal Costs sought in the

Cure Notice.

NOW THEREFORE, in consideration of the foregoing, the Debtors and BofA stipulate and agree:

(1) By no later than seven (7) calendar days after an Order approving this Stipulation becomes final, the Debtors shall pay BofA the sum of Eighty Five Thousand Seven Hundred Eighteen Dollars and no /100 Dollars (\$85,718) (the "Settlement Amount") in full and final satisfaction of Legal Costs through and including the date hereof.

(2) BofA hereby acknowledges that upon the Debtors' payment of the Settlement Amount, BofA shall be forever barred from asserting any other claim against the Debtors relating to the Legal Costs accrued as of the date this Court enters an order approving this Stipulation. To the extent that BofA already has asserted claims against any of the Debtors that pertain to the Legal Costs and that have not yet been withdrawn, such claims are hereby deemed withdrawn with prejudice.

(3) Upon the effective date of the Plan, as may be amended, modified or superseded (the "Effective Date"), the Guarantors shall execute and deliver to BofA Guaranty Reaffirmations in the forms annexed hereto (the "Guaranty Reaffirmations"). The Guaranty Reaffirmations shall become effective immediately upon the Effective Date of the Plan.

(4) The Court's prior Orders in this case at Docket No.1805, at Docket No. 21 in Adversary Proceeding No. 06-01121, and paragraph 25 in the Court's prior Order at Docket No. 797 (the "Orders") shall continue in full force and effect, including, without limitation, as to all agreements referenced in the Orders and to the Segregated Account, as that term is defined in the Orders, including any and all extensions and modifications thereto including, without limitation, the April 28, 2006 Agreement

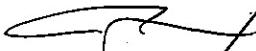
between Delphi Automotive Systems Human Resources, LLC, Pentastar Aviation, LLC and Automotive Air Charter, Inc., and all charter revenue and lease proceeds therefrom.

(5) Nothing contained in this Stipulation shall be construed as a modification, revision or amendment to the terms of the Leases, the guarantees or any other documents executed by the parties to this Stipulation unless expressly stated herein or in the Guarantee Reaffirmations.

[Concluded on Following Page]

(6) The Cure Notice shall be deemed withdrawn with prejudice once
an Order approving this Stipulation becomes final.

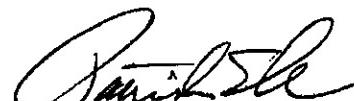
AGREED TO AND
APPROVED FOR ENTRY
On This 12th day of June, 2008:



Neil Berger (NB-3599)
A Member of the Firm

TOGUT SEGAL & SEGAL LLP
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Attorneys for Delphi Corporation, et al.
Debtors and Debtors-in-Possession



Patrick E. Mears (PM-6473)
A Member of the Firm

BARNES & THORNBURG, LLP
300 Ottawa Avenue, NW, Suite 500
Grand Rapids, Michigan 49503
(616) 742-3930

Attorneys for Bank of America, N.A.

SO ORDERED

This ____ day of _____, 2008
in New York, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Bank of America



Bank of America, N.A.

GUARANTY REAFFIRMATION

This Guaranty Reaffirmation (this "Guaranty Reaffirmation") is executed and delivered as of the date set forth below by the undersigned guarantor (the "Guarantor") in favor of Bank of America, N.A. ("Bank of America") with an address of 231 S. LaSalle Street, Mail Code: IL-231-07-19, Chicago, Illinois 60604, Attention: Stuart R. Schwartz, or such address as Bank of America hereafter notifies Guarantor in writing. Bank of America and Delphi Automotive Systems Human Resources LLC ("Customer") are parties, by virtue of assignment, to that certain Aircraft Lease (N599DA) dated as of March 30, 2001 and all agreements related thereto (the "Lease"). The term "Customer," if defined to include more than one party, shall mean "Customer and each of them" and this Guaranty Reaffirmation shall secure payment of all of their respective Obligations (as defined below) to Bank of America. Bank of America is unwilling to consent to any assumption of the Lease with Customer and the appropriate cure amounts for such assumption pursuant to 11 U.S.C. § 365 in connection with Guarantor's jointly-administered bankruptcy case entitled *In re Delphi Corp.*, Case No. 05-44481, currently pending in the United States Bankruptcy Court for the Southern District of New York and in connection with the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") unless Guarantor absolutely and unconditionally reaffirms its prior guarantee to Bank of America of the payment and performance of all the Obligations of Customer at any time owing to Bank of America pursuant to or arising from the Lease. With knowledge that Bank of America will consent to assumption of such agreements by Customer in reliance upon the existence of this Guaranty Reaffirmation and a separate Guaranty Reaffirmation executed by Delphi Corporation in favor of Bank of America and the validity and enforceability of the Obligations and liabilities of Guarantor to Bank of America contemplated hereby, Guarantor agrees with Bank of America as follows:

1. **Effective Date:** This Guaranty Reaffirmation shall become effective upon the Effective Date (as defined in the Plan) of the Plan, as may be amended, modified or superseded.
2. **Guaranty.** Guarantor guarantees to Bank of America the prompt payment and/or performance of all indebtedness, Obligations and liabilities of Customer at any time owing to Bank of America to the same extent and nature of Guarantor's obligations to Bank of America pursuant to Guarantor's Guaranty agreement with Bank of America dated as of March 30, 2001 (the "Original Guaranty"), as amended in writing on or about December 16, 2003 (the "Obligations"). All of the rights, claims, obligations and defenses of each of the parties hereto under the Original Guaranty are expressly preserved and not waived, and all of the provisions of the Original Guaranty shall continue in full force and effect.

Guarantor's Address:

The undersigned, pursuant to due corporate, limited liability company or partnership authority, as appropriate, has or have caused this Guaranty to be executed as of the date set forth below.

Dated as of: ___, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:

DELPHI AUTOMOTIVE SYSTEMS LLC

By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____

Bank of America



Bank of America, N.A.

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Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:
DELPHI CORPORATION
By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____

Bank of America



Bank of America, N.A.

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Dated as of: ___, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:
DELPHI AUTOMOTIVE SYSTEMS LLC
By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____



Bank of America, N.A.

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The undersigned, pursuant to due corporate, limited liability company or partnership authority, as appropriate, has or have caused this Guaranty to be executed as of the date set forth below.

Dated as of: ___, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:
DELPHI CORPORATION
By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____

EXHIBIT G

Pg 295 of 299
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Hahn & Hessen LLP	Mark Indelicato Edward Schnitzer	488 Madison Avenue		New York	NY	10022
Kane Russell Coleman & Logan	Robert J. Taylor Esq	3700 Thanksgiving Tower	1601 Elm Street	Dallas	TX	75201
SPCP Group agent for Silver Point Capital Fund & Silver Point Capital Offshore Fund	Attn Brian A. Jarmain	Two Greenwich Plz 1st Fl		Greenwich	CT	6830

EXHIBIT H

Pg 297 of 299
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Shannon Martin Finkelstein Alvarado	Mark S Finkelstein Esq	909 Fannin St Ste 2400	Houston	TX	77010

EXHIBIT I

Pg 299 of 299
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Barnes & Thornburg LLP	Patrick E Mears Esq	300 Ottawa Ave NW Ste 500	Grand Rapids	MI	49503